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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1941 ISSUE

TWENTY-SECOND YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO CANADA

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6/41

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6/41

Letter of Dec. 16/43.

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For continuity see 1943.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

Municipal - Provincial - Federal

TWENTY-SECOND YEAR OF PUBLICATION—1941 ISSUE

FOREWORD

The Institute presents herewith the Twenty-second Issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose-leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population of 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year. Tax collections have been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities, and it is difficult to determine whether or not they are all made up on the same basis.

In recent years much of the information in the latter section is at a date a year later than that which the edition is expected to cover. For instance, while the 1940 edition is presumed in general to give information as at Dec. 31st, 1939, it will be seen by turning to pages 24 to 28 and pages 32 to 42 of that edition that much of it is at Dec. 31st, 1940.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of those Canadian municipalities which have been in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note a further improvement in tax collections in a number of municipalities in 1940. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn will enable them to obtain any capital needed at a low rate of interest at the end of the war, to finance the program of postponed but necessary works which forward-looking municipalities are now planning, to be undertaken at the close of the war, to cushion the shock of "after-the-war" dislocation.

The Institute wishes to express its appreciation of the excellent co-operation received from municipal and school treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1941.

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ACKNOWLEDGMENT.—The Institute in 1919 adopted, for the purpose of this publication, the standards of per capita assessment, per capita debt and relation of debenture debt to assessment which were, and still are, used by Mr. W. L. McKinnon.

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

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(r) Rural Municipality.

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Schreiber Township (r)	42
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Shawville	46
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South River	41
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Stamford Township (r)	20, 21, 22
Stanstead Plain	48
Star City	36
Stayner	42
Stellarton	29, 30, 31
Stettler	35
Stewiacke	49
Stirling, Ont.	42
Stonewall	37
Stoney Creek	41
Stormont, Dundas, Glengarry (r)	33
Stouffville	42
Strasbourg	36
Stratford	5, 6, 7
Strathmore	35
Strathroy	20, 21, 22
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Sturgeon Falls	20, 21, 22
Sudbury	5, 6, 7
Summerland (r)	32
Summerside	29, 30, 31
Sunny Brae	49
Sussex	29, 30, 31
Sutherland	36
Sutton, Ont.	42
Sutton, P.Q.	48
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Swan River (r)	32
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St. Cyrille	46
St. Denis	46
St. Emelien	46
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St. Francois du Lac	47
St. Gabriel-de-Brandon	47
St. Gedeon	47
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St. George, N.B.	49
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St. Jean, P.Q.	8, 9, 10
St. Jean-de-Boischatel	47
St. Jerome-de-Matâne (Matane)	26, 27, 28
St. Jerome (Lac St. Jean Co.)	47
St. Jerome (Terrebonne Co.)	26, 27, 28
Saint John, N.B.	8, 9, 10
St. Johns	8, 9, 10
St. Joseph d'Alma	26, 27, 28
St. Joseph (Beauce Co.)	47
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St. Joseph de Grantham	26, 27, 28
St. Joseph de Hyacinthe	47
St. Joseph-de-la-Riviere-Bleue	47
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St. Leonard, N.B.	49
St. Leonard-d'Aston	47
St. Leonard-de-Port-Maurice	47
St. Marc-des-Carrières	47
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St. Pacome	47
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St. Pie	47
St. Pierre (*)	26, 27, 28
St Raymond	48
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Ste. Rose	48
Ste. Scholastique	48
St. Simeon	48
St. Stephen	29, 30, 31
Ste. Thecle	48
Ste. Therese	26, 27, 28
St. Thomas	5, 6, 7
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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1940-1941

GOVERNMENT AND DATE OF REPORT	POPULATION Dominion Census 1940 Upper (Est.) 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT: Revenue Producing (X) Amount	Revenue Producing (X) Per Capita	Total Direct Funded Debt (Including Revenue Producing) Amount	Total Direct Funded Debt (Including Revenue Producing) Per Capita	SINKING FUNDS Amount	SINKING FUNDS Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts) Amount	FLOATING DEBT Per Capita	INDIRECT AND CONTINGENT LIABILITIES AND GUARANTEES Amount	INDIRECT AND CONTINGENT LIABILITIES AND GUARANTEES Per Capita	EXPENDITURES (E.) AND REVENUES (R.) (Including Revenues from Dominion Government) (1) Amount	EXPENDITURES (E.) AND REVENUES (R.) Per Capita	REVENUE FROM DOMINION GOVERNM'T (2) Per Capita
Dominion	11,385,000	3,466,556	$?	$?	$4,371,990,592	$384.01	$ 5,232,761	$ 4.60	$ [3]	$	$1,313,813,463	$115.39	E. $1,245,699,444 [4]	$109.42	$ ...
(March 31st, 1941)	10,376,786												R. 867,748,972	76.22	
	8,787,949														
British Columbia	795,000	359,279	?	?	146,745,461 [5]	184.59	36,834,647	46.33	41,420,294 [6]	52.10	51,204,593 [7]	64.41	E. 31,489,346	39.61	2.06
(March 31st, 1941)	694,263												R. 35,846,660	45.09	
	524,582														
Alberta	790,000	248,800	23,739,359	30.05	156,099,371 [8]	197.59	13,909,402	17.61	[8]	.....	8,500,510 [9]	10.76	E. 16,869,283 [10]	21.35	2.28
(March 31st, 1941)	731,605												R. 21,220,276	26.86	
	588,454														
Saskatchewan	930,000	237,975	46,089,797 [18]	49.56	126,092,013	135.58	18,580,303	19.98	94,306,386	101.40	26,657,979 [11]	28.66	E. 24,080,264	25.89	3.92
(April 30th, 1941)	921,785												R. 21,443,161	23.06	
	757,510														
Manitoba	728,000	219,723	42,190,648	57.95	126,997,706	174.45	21,548,502	29.60	nil	.....	3,895,231 [12]	5.35	E. 15,775,428	21.67	3.41
(April 30th, 1941)	700,139												R. 16,638,760	22.86	
	610,118														
Ontario	3,763,000	363,282	209,403,361	55.65	629,632,219	167.32	13,048,022	3.47	61,000,000 [14]	16.21	132,127,886	35.11	E. 88,939,889 [15]	23.63	.78
(March 31st, 1941)	3,431,683												R. 102,874,320	27.34	
	2,933,662														
Quebec	3,257,000	523,534	15,343,622 [23]	4.71	397,446,099 [20]	122.03	33,141,798 [21]	10.18	nil	.....	22,730,599 [22]	6.98	E. 77,175,422	23.70	.76
(June 30th, 1941)	2,874,255												R. 60,723,185	18.64	
	2,360,665														
New Brunswick	452,000	27,473	9,425,500	20.85	103,484,073 [19]	228.95	12,536,660 [19]	27.74	2,838,847	6.28	2,926,568	6.47	E. 9,795,985	21.67	3.47
(October 31st, 1941)	408,219												R. 10,262,503	22.70	
	387,876														
Nova Scotia	562,000	20,743	19,142,505	34.06	109,080,280 [16]	194.06	11,771,819	20.94	1,514,357	2.69	1,511,892 [17]	2.69	E. 12,490,551	22.23	3.48
(October 31st, 1941)	512,846												R. 13,436,889	23.91	
	523,837														
Prince Edward Island	94,000	2,184	nil	.....	10,668,000	113.49	1,982,302	21.09	323,591	3.44	23,500	.25	E. 1,812,501	19.28	7.04
(December 31st, 1941)	88,038												R. 1,690,765	17.99	
	88,615														

(X) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

[1] These are 1940 figures, per capitas of which are listed in Tax Conference Reports Nos. 194 and 195. They are compiled as nearly as possible on a comparable basis, and do not coincide exactly with totals in the public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities, but do include expenditures on direct relief, whether or not these were capitalized.

[2] Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

[3] Treasury bills of $250,000,000 included in debenture debt.

[4] Including railway and steamship deficits amounting to $17,425,818, or $1.53 per capita. This covers only interest on debt in the hands of the public. War activities included were $752,045,326, or $66.06 per capita.

[5] Includes $20,160,000 P.G.E. Rly. guaranteed stock and bonds, interest on which is borne by the Province. Now regarded as a direct debt.

[6] Includes $34,744,387 treasury bills to Dominion Government.

[7] Includes $40,157,524 for railways controlled by Dominion Government; also $6,987,833 for Vancouver and District Joint Sewerage and Drainage Board, against which there is a sinking fund of $1,437,303.

[8] Gross debenture debt includes $28,145,750 treasury bills held by Dominion Government and Provincial Treasurer. In addition, $4,854,443 savings certificates outstanding.

[9] After deducting $2,106,118 sinking funds against guarantees. Does not include $20,077,294 for railways, either controlled by the Dominion Government or assumed jointly by C.N.R. and C.P.R.

[10] Public accounts state revenues exclude uncollected receivables, but expenditure includes accounts payable. Debt service shows a reduction, as interest not paid at contractual rates.

[11] Not including $2,368,459 guarantee for railways controlled by Dominion Government.

[12] In addition, Province has outstanding treasury bills of $6,218,267 with the chartered banks in connection with the closing of the Provincial Savings Offices, against which there are pledged securities amounting to $6,936,706 par value, the proceeds of which upon realization are to apply to reduction of said bills.

[14] In addition, demand deposits, Province of Ontario Savings Office, $36,877,225.

[15] Includes $2,971,867 subsidies to Ontario municipalities and $1,246,622 refunds *re* radials.

[16] Includes $137,000 housing debt.

[17] Includes $236,600 uncompleted highway and public works contracts, and $20,000 unsettled claims.

[18] Capital loans and advances receivable. Of this, $29,565,976 self-supporting at Dec. 31st, 1938, according to Budget Speech.

[19] Housing debt repaid to Dominion, 1937–38.

[20] Includes $15,000,000 bonds issued to Banque Canadienne Nationale.

[21] In addition, securities, accumulated interest, etc., *re* Banque Canadienne Nationale bonds, $3,260,991.

[22] Does not include promises to pay various institutions annual amounts over definite terms, to be applied in payment of bonds and interest thereon, aggregating $16,171,596.

[23] Includes $7,492,698, hydro-electric plant, Temiscamingue.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION Dominion Census 1921	POPULATION Dominion Census 1931	POPULATION City's Report 1940	Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt) Amount	NET GENERAL DEBENTURE DEBT Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED 1940 Amount	TAXES LEVIED 1940 Per Capita	TAXES COLLECTED 1940 Amount	1940 TAX LEVY UNPAID At Dec. 31st, 1940 Amount	1940 TAX LEVY UNPAID At Dec. 31st, 1940 Per Capita	1940 TAX LEVY UNPAID At Dec. 31st, 1940 % of 1940 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1940 Taxes Unpaid) (After Deducting Reserve, if any) Amount	ACCUMULATED TAX ARREARS (Incl. 1940 Taxes Unpaid) (After Deducting Reserve, if any) Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any) Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any) Per Capita
BRITISH COLUMBIA					(X)													
New Westminster	14,495	17,524	22,000	5.4	$3,814,118	$173.37	$ 7,986,659	$363	$637,803	$28.99	$595,084	$ 93,750	$ 4.26	14.7%	$232,315	$10.56	$522,645	$23.76
North Vancouver	7,652	8,510	9,000	4.9	‡	.....	3,925,567	436	216,114	24.01	213,858	53,142	5.91	24.6%	78,012[23]	8.67	612,963[22]	68.11
Vancouver	117,217	246,593	272,352	43.7	47,670,940	175.04	208,063,554	764	10,783,392	39.59	11,281,662[12]	886,399	3.25	8.2%	2,770,838	10.17	5,164,088[13]	18.96
Victoria	38,727	39,082	40,000	7.2	[11]	.....	32,585,130	815	1,531,364	38.28	1,607,949	205,269	5.13	13.4%	372,533	9.31	2,039,678	50.99
Burnaby District	15,000	25,564	29,500	35.0	?	.....	11,801,652	400	627,116	21.26	606,308	165,554	5.61	26.4%	274,313	9.30	2,124,897	72.03
ALBERTA																		
Calgary	63,305	83,716	85,726	40.5	‡	.....	55,467,018	647	2,964,975	34.59	3,094,045	450,815	5.26	15.2%	672,603[8]	7.85	3,943,969[4]	46.01
Edmonton	58,821	79,179	91,723	42.5	19,248,720	209.86	54,782,920	597	3,605,642	39.31	4,021,702	545,849	5.95	15.1%	1,540,237	16.79	1,999,618[2]	21.80
Lethbridge	11,097	13,489	13,520	10.8	712,127	52.67	10,469,965	774	538,911	39.86	570,169	83,851	6.20	15.6%	309,790	22.91	78,357[5]	5.80
Medicine Hat	9,634	10,300	10,600	17.0	1,490,135	140.58	6,921,065	652	362,276[7]	34.17	368,568[9]	92,688[8]	8.74	25.6%	615,284[9]	58.05	482,572[10]	45.52
SASKATCHEWAN																		
Moose Jaw	19,285	21,299	19,500	15.2	1,983,582	101.72	14,544,960	746	770,607	39.52	821,194	63,366	3.25	8.2%	497,214	25.50	1,426,858[6]	73.17
Regina	34,432	53,209	53,389	13.2	5,724,485	107.22	40,680,889	762	2,241,843	41.99	2,438,619	545,336	10.21	24.3%	481,289[21]	9.01	[21]	.....
Saskatoon	25,739	43,291	41,734	12.5	6,564,140	157.29	31,402,342	752	1,724,986[17]	41.33	1,891,961[17]	418,473	10.03	24.3%	872,976[18]	20.92	[18]	.....
MANITOBA																		
Brandon	15,397	17,082	14,975[1]	9.0	1,482,726	99.01	8,905,995	595	434,689	29.03	524,613	129,155	8.62	29.7%	152,888[20]	10.21	348,240[19]	23.25
St. Boniface	12,821	16,305	17,207	17.6	3,593,588	208.84	8,925,680	519	557,350	32.39	559,528[16]	109,500*x*	6.36	19.6%	189,878	11.04	69,929	4.06
Winnipeg	197,087	218,785	224,252	23.2	8,776,451[15]	39.14	178,799,948	797	8,349,820	37.24	9,103,334	1,382,645	6.17	16.6%	2,596,710[14]	11.58	[14]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

[1] Not including 1,442 patients in institutions.
[2] After deducting reserve of $3,493,883.
[4] After deducting reserve of $837,211.
[5] After deducting reserve of $482,481.
[6] After deducting reserve of $1,478,506.
[7] Includes $58,500 rental and business taxes.
[8] Amount collectible.
[9] Includes rental and business taxes.
[10] After deducting reserve of $1,537,063.
[11] Debt consolidated.
[12] Total settlements, including $359,371 discount and allowances and $12,777 settled through tax sales.
x Approximate.
‡ Not segregated.
[13] After deducting reserve of $289,708.
[14] Tax arrears and tax sale lands, less reserve.
[15] See "bank loans in anticipation of debenture issues," page 3.
[16] Including sales of tax sale properties and interest.
[17] Includes $116,145 business license fees.
[18] Including tax sale lands and certificates and after deducting total City reserve of $1,989,808 and school reserve of $479,595.
[19] After deducting reserve of $137,561.
[20] After deducting reserve of $114,430, and not including approximately $15,000 business taxes.
[21] Including tax sale lands and certificates of $1,335,826 and after deducting reserve of $2,917,812, of which $1,904,193 is municipal reserve and $444,937 school reserves.
[22] After deducting reserve of $615,377.
[23] After deducting reserve of $7,000.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts		
	Other than Separate	Separate	Combined Per Capita	Owner's Share											
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
BRITISH COLUMBIA															
New Westminster	$ 607,500	$	$27.61	$1,050,914	$6,724,709	$305.67	30.6%	$2,055,731	$ 93.44	$4,668,978	$212.23	$ 55,000	$185,210	$810,573	$ .....
North Vancouver	561,430	.....	62.38	353,589[2]	3,359,790[26]	373.31	37.3%	1,097,992[27]	122.00	2,261,798	251.31	.....	30,000[28]	?	.....
Vancouver	10,471,370	.....	38.45	5,061,861	68,242,561[14]	250.57	25.1%	16,646,328	61.12	51,596,233	189.45	4,150,833	244,000[15]	3,049,136	.....
Victoria	[12]	.....	.....	[12]	13,445,722[13]	336.14	33.6%	159,381	3.98	13,286,341	332.16	.....	.....	.....	.....
Burnaby District	199,200	.....	6.75	378,500[2]	3,514,460[3]	119.13	11.9%	281,914	9.55	3,232,546	109.58	170,000[4]	10,000[5]	? [2]	.....
ALBERTA															
Calgary	1,689,283	41,750	20.19	934,619	14,842,856	173.14	17.3%	1,269,987[6]	14.81	13,572,869	158.33	751,303[7]	1,441,812[8]	.....	.....
Edmonton	2,812,684	322,667	34.18	1,311,452	29,632,458	323.06	32.3%	5,182,311	56.50	24,450,147	266.56	.....	2,119,555[9]	?	.....
Lethbridge	169,883	44,500	15.86	412,352	3,550,758[10]	262.63	26.3%	2,229,303	164.89	1,321,455	97.74	.....	55,000	321,320	.....
Medicine Hat	65,455	.....	6.17	164,102	2,526,072	238.31	23.8%	614,601[11]	57.98	1,911,471	180.33	.....	40,759	.....	.....
SASKATCHEWAN															
Moose Jaw	478,157	21,125	25.60	657,453	6,328,030[21]	324.51	32.4%	3,255,741	166.96	3,072,289	157.55	20,000	.....	391,628	....
Regina	2,050,000	274,246	43.53	1,972,488	17,256,819[22]	323.23	32.3%	9,219,465	172.68	8,037,354	150.54	See note [22]	390,171[25]	1,272,793	.....
Saskatoon	2,400,750	179,667	61.83	1,913,982	14,537,925[20]	348.35	34.8%	6,948,471	166.49	7,589,454	181.86	See note [20]	654,790	1,169,553	.....
MANITOBA															
Brandon	679,000	.....	45.34	441,889	3,559,823[1]	237.72	23.8%	1,970,055	131.56	1,589,768	106.16	.....	60,675[24]	378,606	.....
St. Boniface	214,000	.....	12.44	845,145[2]	4,648,142[19]	270.13	27.0%	.....	.....	4,648,142	270.13	.....	.....	.....	.....
Winnipeg	9,402,000[16]	.....	41.93	2,270,173	66,129,868[18]	294.89	29.5%	31,560,378	140.73	34,569,490	154.16	9,895,960[17]	606,939	1,491,384	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

[1] Includes $293,543 unsold bonds and $1,110,240 debentures defaulted. In addition, $91,500 Exhibition bonds guaranteed.

[2] Total for local improvements.

[3] Includes $548,970 bonds defaulted at maturity, and $562,488, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.

[4] Against unsold bonds of $343,250, not included in debenture debt above.

[5] Owe Provincial Government on treasury notes for relief, $189,543; sinking fund arrears of $1,222,468; debenture interest defaulted, $1,039,882.

[6] Includes $671,401 Province of Alberta securities.

[7] $600,000 *re* Glenmore Water System, against which debentures hypothecated, $1,160,514; treasury bills, $151,303. In addition, City owes Calgary Water Power Co. Ltd. $70,000 *re* purchase of distribution system.

[8] Bank loan, $218,829; Province of Alberta treasury bills, $1,222,983. In addition, owe school boards $231,823, against which school boards have bank loans of $184,340.

[9] Includes $1,250,000 owing Provincial Government.

[10] Includes $199,940 unsold bonds.

[11] Not including $975,000, being amount sinking fund is in arrears, less surplus earnings. All sinking funds on hand have been credited to public utilities.

[12] Debt consolidated.

[13] Does not include $53,000 guaranteed bonds, but includes $486,000 loan for capital purposes secured by issue of debentures.

[14] Does not include $4,456,767 unissued bonds, against which bank loans of $4,150,833. Includes $4,714,186, being share of net debt of Vancouver and District Joint Sewerage and Drainage Board. Nor does it include Greater Vancouver Water District permanent debt of $7,362,615, nor the bonds of Vancouver and New Westminster assumed by the Board amounting to $4,201,306. The total sinking fund of the Water Board is $722,995, and the Board's 1940 operations resulted in a surplus of $407.

[15] Not including $199,240 advances from unexpended balances of debenture issues.

[16] As given in Winnipeg School District balance sheet, against which sinking fund is $6,181,027. Not all of this debt is issued by City on behalf of the School District, the City figures shown being: school debt, $7,750,000; sinking fund, $4,684,720.

[17] Net, after deducting $571,130 sinking funds on hand. Includes Dominion loans. In addition, school bank loans and overdrafts of $845,894.

[18] Includes $9,622,413, City's share of Greater Winnipeg Waterworks net debt. See also footnote [16].

[19] Includes $499,979, being share of Greater Winnipeg Waterworks net debt. Also matured debentures of $1,211,123 and $131,858 advanced by Province *re* Sanitary District.

[20] Includes $71,674 unsold debentures. In addition, guaranteed debt of $25,000.

[21] Includes $36,563 unsold debentures.

[22] Includes unsold bonds of $918,128, against which loans from bank and Saskatchewan Government amount to $702,978. In addition, contingent liability of $97,000.

[24] Provincial Government relief loan.

[25] In addition, $114,390 owing to schools *re* 1938 compromise.

[26] In addition, $285,000 Burrard Inlet, Tunnel & Bridge Co. bonds guaranteed.

[27] Includes $1,003,481 North Vancouver bonds at par.

[28] Provincial Government loan. In addition, interest due and unpaid of $1,366,318. Also overdue payments on Burrard Inlet, Tunnel & Bridge Co. guarantee of $170,547.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing (x)	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	NET PUBLIC UTILITIES DEBENTURE DEBT: Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 40,000	$	$1,362,500	$ 61.90	$ 507,640	$ 854,860	$38.86	$ 39,309S	$159,310S	$	$ .....
North Vancouver	703,500	.....	.....	38,700	251,000*f*	993,200	110.36	‡	‡	.....	18,021D[10]	.....	.....	5,354S*f*[2]
Vancouver	6,125,191	.....	.....	165,000	.....	6,290,191	23.10	2,364,898	3,925,293	14.42	177,648S	.....	.....	.....
Victoria	[5]	.....	.....	42,500	.....	[5]	.....	[5]	[5]	.....	86,150S	.....	.....	.....
Burnaby District	447,034	.....	.....	11,900	.....	458,934	15.56	?	?	.....	5,722S[3]	.....	.....	.....
ALBERTA														
Calgary	4,584,334	2,752,740	2,379,644	.....	.....	9,716,718	113.35	‡	‡	.....	45,693S	171,974S	11,924S	.....
Edmonton	1,861,819	1,793,784	683,330	.....	862,493*t*	5,201,427	56.70	.....	5,201,427	56.70	130,770S	654,797S	2,849D	288,365S*t*
Lethbridge	374,683	815,892	455,167	.....	.....	1,645,742	121.73	1,036,414	609,328	45.07	24,914S	105,175S	47,314D	.....
Medicine Hat	982,589	41,053	.....	.....	12,295*g*	1,035,937	97.73	614,601	421,336	39.75	6,541S	63,632S	.....	120,981S*g*
SASKATCHEWAN														
Moose Jaw	1,610,357	1,012,759[4]	.....	.....	.....	2,623,115	134.52	1,534,408	1,088,707	55.83	106,101[2]	[4]	.....	.....
Regina	2,271,681	1,585,177	1,969,317	.....	.....	5,826,175	109.12	3,513,306	2,312,869	43.32	107,286S	624,145S	62,202D	.....
Saskatoon	875,069	1,202,013	1,281,366	.....	.....	3,358,447	80.47	2,333,133	1,025,314	24.57	74,465S	394,221S	35,655D	.....
MANITOBA														
Brandon	669,415	.....	[1]	.....	.....	669,415	44.70	562,373	107,042	7.15	60,607S[2]	.....	.....	.....
St. Boniface	554,575	.....	.....	.....	499,979[8]	1,054,554	61.29	.....	1,054,554	61.29	67,516S[9]	.....	.....	.....
Winnipeg	3,791,762	24,502,000	.....	1,950,000	11,162,413[6]	41,406,175	184.64	15,613,136	25,793,039	115.02	292,382S	487,576S	.....	19,592D[7]

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
g Gas.
S Surplus.
[1] Street railway has ceased operations.
[2] Before debt charges.
[3] Before sinking fund payments or depreciation.
[4] Plant has been sold.
f Ferries.
t Telephone.
D Deficit.
[5] Debt consolidated.
[6] Central steam heating plant, $1,540,000, and share of net debt of Greater Winnipeg Water District, $9,622,413, about three-fourths borne by taxation.
[7] Central steam heating.
[8] Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.
[9] After operating charges only.
[10] On the basis that $42,733 debt charges paid.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION Dominion Census 1921	POPULATION Dominion Census 1931	POPULATION City's Report 1940	Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt) Amount	NET GENERAL DEBENTURE DEBT Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED 1940 Amount	TAXES LEVIED 1940 Per Capita	TAXES COLLECTED 1940 Amount	1940 TAX LEVY UNPAID At Dec. 31st, 1940 Amount	1940 TAX LEVY UNPAID At Dec. 31st, 1940 Per Capita	1940 TAX LEVY UNPAID At Dec. 31st, 1940 % of 1940 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1940 Taxes Unpaid) (After Deducting Reserve, if any) Amount	ACCUMULATED TAX ARREARS (Incl. 1940 Taxes Unpaid) (After Deducting Reserve, if any) Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any) Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any) Per Capita
ONTARIO					(X)													
Belleville	12,206	13,790	14,876	2.8	$1,292,842	$ 86.91	$10,494,336	$705	$480,712	$32.31	$522,130	$ 65,704	$ 4.42	13.7%	$143,297[26]	$ 9.63	$	$ .....
Brantford	29,440	30,107	30,947	4.9	2,682,285	86.67	27,064,375	875	1,288,035	41.62	1,338,639	152,483	4.93	11.8%	259,555[29]	8.39	61,420[30]	1.98
Chatham	13,256	14,569	16,958	2.5	428,387	25.26	14,545,791	858	527,080	31.08	523,238	79,105	4.66	15.0%	113,693[1]	6.70	.....	.....
Cornwall	7,419	11,126	13,619	1.0	764,585	56.14	10,404,603	764	333,287	24.47	345,813	55,790	4.09	16.7%	89,494[2]	6.57	.....	.....
Fort William	20,541	26,277	26,251	13.5	2,310,822	88.03	28,464,376	1,084	1,289,471	49.12	1,252,775	107,719	4.10	8.4%	204,762	7.80	537,524[34]	20.48
Galt	13,216	14,006	14,584	2.5	814,168	55.83	11,449,325	785	499,001	34.22	518,049	38,835	2.66	7.8%	83,363[3]	5.72	42,763	2.93
Guelph	18,128	21,075	22,602	4.9	617,482	27.32	14,044,100	621	734,099	32.48	795,325	130,781	5.79	17.8%	221,718[4]	9.81	.....	.....
Hamilton	114,151	155,547	155,836	12.1	16,973,570	108.92	165,279,092	1,061	6,704,543[25]	43.02	6,914,593	617,848	3.96	9.2%	1,088,423	6.98	422,482[5]	2.71
Kingston	21,753	23,439	27,923	3.3	1,096,528	39.27	19,486,485	698	771,027	27.61	797,248	66,306	2.37	8.6%	68,989[6]	2.47	.....	.....
Kitchener	21,763	30,793	34,232	4.4	2,540,058	74.20	27,322,331	798	1,312,684	38.35	1,329,306[38]	112,478	3.29	8.6%	189,559[27]	5.54	.....	.....
London	60,959	71,148	77,369	10.0	3,878,598	50.13	83,122,440	1,074	3,462,375	44.75	3,567,544	368,040	4.76	10.6%	532,372[7]	6.88	560,246	7.24
Niagara Falls	14,764	19,046	18,726	2.6	1,369,162	73.12	18,384,385	982	699,920	37.38	729,302	101,370	5.41	14.5%	164,315[8]	8.77	[8]	.....
North Bay	10,692	15,528	16,072	3.3	1,565,396	97.40	9,423,038	586	657,131	40.89	662,783	114,502	7.12	17.4%	203,674[35]	12.67	[35]	.....
Oshawa	11,940	23,439	25,047	3.4	1,497,078	59.77	26,210,726	1,046	928,295	37.06	996,051	102,332	4.08	11.1%	286,149	11.42	[14]	.....
Ottawa	107,843	126,872	150,277	6.4	12,192,965	81.14	154,411,807	1,028	6,527,770[9]	43.44	6,720,800	494,904	3.29	7.6%	733,053[10]	4.88	[10]	.....
Owen Sound	12,190	12,839	13,690	4.5	400,923	29.29	8,470,737	619	413,979	30.24	427,524	43,690	3.19	10.5%	14,967[31]	1.09	[32]	.....
Peterborough	20,994	22,327	24,171	4.4	877,529	36.30	24,842,360	1,028	810,695	33.53	827,899	66,254	2.74	8.2%	82,867[11]	3.43	9,987	.41
Port Arthur	14,886	19,818	22,704	13.6	1,763,851	77.69	26,548,542	1,169	1,019,363	44.89	1,043,155	95,742	4.22	9.3%	239,789	10.56	408,232[12]	17.98
St. Catharines	19,881	24,754	28,707	3.7	753,199	26.24	25,753,649	897	1,001,193	34.88	1,097,630	107,388	3.74	10.7%	219,140[16]	8.46	[17]	.....
St. Thomas	16,026	15,430	16,493	2.8	585,317	35.49	15,222,470	923	584,642	35.45	602,514	59,649	3.62	10.2%	92,602[28]	5.61	[28]	.....
Sarnia	14,877	18,191	17,991	2.5	503,781	28.00	18,102,983	1,006	627,889	34.90	647,934	91,541	5.09	14.6%	256,012[33]	14.23	[33]	.....
Sault Ste. Marie	21,092	23,082	25,406	7.6	893,368	35.16	19,636,493	773	782,641	30.81	813,727	104,327	4.11	26.1%	249,190	9.81	222,657	8.76
Stratford	16,094	17,742	17,040	4.4	917,509	53.84	13,649,325	801	642,288	37.69	677,058	100,645	5.91	15.7%	218,979[13]	12.85	86,036	5.05
Sudbury	8,621	18,518	32,731	4.0	2,281,351	69.70	17,257,062	527	976,201	29.82	978,947	197,671	6.04	20.2%	72,652[15]	2.22	[15]	.....
Timmins	3,843	14,200	28,630	1.6	1,243,732	43.44	10,254,187	358	668,726	23.36	651,423	128,603	4.49	19.2%	141,484[19]	4.94	810	.03
Toronto	521,893	631,207	648,098	32.3	59,918,804	92.45	955,390,179	1,474	33,688,004	51.98	34,530,372	3,510,031	5.42	10.4%	4,713,556[18]	7.27	504,836	.78
Welland	8,654	10,709	11,568	1.7	693,018	59.91	9,859,500	852	430,036	37.17	484,368	47,312	4.09	11.0%	44,207[20]	3.82	55,172	4.77
Windsor	38,591	63,108	103,567	12.9	[22]	.....	94,992,560	917	4,029,959	38.91	4,232,786	417,585	4.03	10.4%	938,372[21]	9.06	3,290,553[21]	31.77
Woodstock	9,935	11,395	11,758	2.4	625,829	53.22	7,560,251	643	337,169	28.67	340,975	21,993	1.87	6.5%	52,418[23]	4.45	4,867	.41
York Twp.**	?	62,978	77,175	7.9	[22]	.....	26,690,207	346	2,498,194	32.37	2,670,635	487,388	6.32	19.5%	818,888[24]	10.61	[24]	.....
Twp. of East York**	?	33,030	38,394	5.8	4,892,697	127.43	14,392,913	375	1,116,232	29.07	1,199,064	241,726	6.30	21.7%	359,903[37]	9.37	[37]	.....
Scarborough Twp.**[40]	9,406	20,682	23,208	63.7	2,958,227	127.47	10,623,539	458	616,660	26.57	639,526	172,434	7.43	28.0%	376,601	16.23	439,209[39]	18.92
Etobicoke Twp.**	10,463	12,276	18,000	42.4	2,044,000	113.56	7,612,000	423	613,600	34.09	658,600	150,600	8.37	24.5%	160,000[36]	8.89	[36]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
** Organized as a township, although mainly or partly suburban in character.
(1) After deducting reserve of $11,046.
(2) After deducting reserve of $2,124.
(3) After deducting reserve of $31,182.
(4) After deducting reserve of $152,705.
(5) After deducting reserve of $362,267.
(6) After deducting reserve of $81,196.
(7) After deducting reserve of $115,419.
(8) Including tax sale lands of $157,634 and after deducting reserve of $173,251.
(9) Gross levy. Includes reserve of $78,166.
(10) Including tax sale lands of $151,252 and after deducting reserve of $255,185.
(11) After deducting reserve of $63,590.
(12) After deducting reserve of $571,027.
(13) After deducting reserve of $18,890.
(14) Tax sale lands of $235,305 purchased out of reserve fund.
(15) Including tax sale lands and after deducting reserve of $212,199.
(16) After deducting reserve of $33,246.
(17) Tax sale lands of $195,851, fully covered by reserve.
(18) After deducting reserve of $455,011.
(19) After deducting reserve of $48,601.
(20) After deducting reserve of $71,909.
(21) Fully covered by reserve.
(22) Debt consolidated.
(23) After deducting reserve of $4,980.
(24) In addition, tax sale lands of $1,792,811. There is a total reserve against tax arrears, tax sale lands, etc., of $2,524,944.
(25) Gross levy before deduction of allowance for uncollectible taxes of $34,606.
(26) Before deducting reserve of $16,122.
(27) After deducting reserve of $57,764.
(28) Including tax sale lands of $43,186 and after deducting reserve of $116,606.
(29) After deducting reserve of $93,315.
(30) After deducting reserve of $166,715.
(31) After deducting reserve of $71,011.
(32) Amount of $43,938 fully covered by reserve.
(33) Including tax sale lands of $135,104 and after deducting reserve of $86,867.
(34) After deducting reserve of $155,000.
(35) After deducting reserve of $53,002. Tax sale lands taken at nominal value of $1.00.
(36) Including $364,000 tax sale lands and after deducting reserve of $777,000.
(37) Reserve of $548,912 has been applied first against tax sale lands of $385,698 and balance against tax arrears.
(38) In addition, write-offs of $112,743.
(39) After deducting reserve of $466,730.
(40) As at Dec. 31st, 1939.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)						Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any)		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND	SEPARATE SCHOOLS SINKING FUND
	Schools			Local Improvements	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)	
	Other than Separate	Separate	Combined Per Capita	Owner's Share											
	Amount	Amount		Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita				
ONTARIO															
Belleville	$ 793,664	$	$53.35	$ 632,155	$2,311,144	$155.36	15.5%	$ 737,058	$ 49.55	$1,574,086	$105.81	$	$ 20,000	$400,000x	$ .....
Brantford	379,407	49,684	13.87	402,441	4,152,207	134.17	13.4%	526,038	17.00	3,626,169	117.17	111,000	181,663	136,571	.....
Chatham	228,192	.....	13.46	73,554 [1]	591,378	34.87	3.5%	.....	.....	591,378	34.87	22,201	80,000	.....	.....
Cornwall	426,508	.....	31.32	326,359 [1]	942,186	69.18	6.9%	.....	.....	942,186	69.18	.....	.....	.....	.....
Fort William	1,646,421	129,000	67.63	502,535	5,856,254 [15]	223.09	22.3%	2,938,337	111.93	2,917,917	111.16	.....	.....	556,629 [1]	80,906
Galt	97,061	.....	6.65	315,363	1,727,722	118.47	11.8%	789,621	54.14	938,101	64.33	45,682	85,273	162,737	.....
Guelph	497,228	.....	21.99	339,867	2,556,267	113.10	11.3%	1,533,421	67.85	1,022,846	45.25	.....	.....	195,328	.....
Hamilton	2,829,802	510,000	21.43	362,657	22,335,023 [2]	143.33	14.3%	747,546	4.80	21,587,477	138.52	419,579	.....	.....	248,000
Kingston	755,053	.....	27.04	219,816	2,447,782	87.66	8.8%	1,195,752	42.82	1,252,030	44.84	.....	.....	319,048 [1]	.....
Kitchener	729,046	59,600	23.04	629,710	2,948,896	86.15	8.6%	.....	.....	2,948,896	86.15	13,000	190,000	.....	.....
London	1,655,423	126,380	23.03	186,231	8,145,610	105.28	10.5%	2,835,634	36.65	5,309,976	68.63	187,667	971,739 [14]	.....	.....
Niagara Falls	236,487	.....	12.63	263,724	1,943,044	103.76	10.4%	.....	.....	1,943,044	103.76	.....	.....	.....	.....
North Bay	384,557	90,008 [18]	29.53	334,562	2,052,881	127.73	12.8%	.....	.....	2,052,881	127.73	.....	.....	.....	.....
Oshawa	513,832	.....	20.51	399,000	2,211,656 [4]	88.30	8.8%	.....	.....	2,211,656 [4]	88.30	.....	220,000	.....	.....
Ottawa	2,981,626	1,539,852 [3]	30.09	1,007,736	20,168,368	134.21	13.4%	4,944,721	32.90	15,223,647	101.31	.....	88,093	169,480	385
Owen Sound	317,512	7,000	23.70	155,429	1,669,020	121.92	12.2%	1,091,054	79.70	577,966	42.22	.....	75,000	?	3,000
Peterborough	701,350	.....	29.01	276,283	3,299,751	136.52	13.6%	1,773,645	73.38	1,526,106	63.14	9,740	82,710	172,319	.....
Port Arthur	698,836	20,588	31.69	429,688	4,102,283 [5]	180.69	18.1%	1,906,751	83.99	2,195,532	96.70	71,749	19,930	149,726	.....
St. Catharines	463,782	.....	16.16	153,585	1,796,033 [8]	62.56	6.3%	801,008	27.90	995,025	34.66	.....	125,000	79,142	.....
St. Thomas	190,969	.....	11.58	43,413 [1]	760,682	46.12	4.6%	.....	.....	760,682	46.12	.....	.....	.....	.....
Sarnia	116,308	26,777	7.95	18,304	1,132,276	62.94	6.3%	.....	.....	1,132,276	62.94	4,560	.....	.....	.....
Sault Ste. Marie	1,071,430	32,000	43.43	381,201	2,766,668 [6]	108.90	10.9%	1,747,490	68.78	1,019,178	40.12	.....	.....	255,020	32,000
Stratford	370,300	62,000	25.37	360,429 [1]	2,147,686	126.04	12.6%	1,041,580	61.13	1,106,106	64.91	.....	125,000	167,461 [1]	18,000
Sudbury	489,514	340,945	25.37	730,639	2,512,745 [7]	76.77	7.7%	32,865	1.00	2,479,880	75.77	.....	.....	.....	.....
Timmins	525,003	324,903	29.69	100,181	1,402,541	48.99	4.9%	.....	.....	1,402,541	48.99	38,500	185,000	.....	.....
Toronto	21,529,027	1,791,074	35.98	4,636,682	134,704,526 [9]	207.84	20.8%	24,515,627	37.83	110,188,899	170.02	[10]	[10]	23,279	1,383,143
Welland	502,810	.....	43.47	123,889	1,322,804	114.35	11.4%	379,504	32.80	943,300	81.54	.....	.....	.....	.....
Windsor	4,180,562 [11]	2,401,328 [19]	63.55	.....	34,777,307 [12]	335.79	33.6%	1,735,606	16.75	33,041,701	319.04	.....	.....	.....	.....
Woodstock	343,713	.....	29.23	104,168	724,729	61.64	6.2%	91,330	7.77	633,399	53.87	3,509	35,000	.....	.....
York Twp.	942,025 [16]	.....	12.21	.....	16,770,078 [13]	217.30	21.7%	.....	.....	16,770,078	217.30	[13]	.....	.....	.....
Twp. of East York	1,199,639	.....	31.25	798,251	5,231,358 [17]	136.25	13.6%	.....	.....	5,231,358	136.25	See note [17]	.....	.....	.....
Scarborough Twp. [20]	599,165	.....	25.82	1,013,412	3,327,265	143.37	14.3%	.....	.....	3,327,265	143.37	111,000	.....	.....	.....
Etobicoke Twp.	533,000	.....	29.61	1,057,000 [1]	2,902,400	161.24	16.1%	.....	.....	2,902,400	161.24	.....	55,000	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

x Approximate.

(1) Total for local improvements.

(2) Does not include $700,000 liability *re* Hamilton Hydro purchase of Hamilton Cataract Power, Light & Traction Co., nor $50,000 Twp. of Barton assumed by the Hydro.

(3) In addition, bank loans of $344,850.

(4) In addition, share of County debt, $18,440, and East Whitby Twp. debt assumed by annexation, $21,526.

(5) Including $60,501 unsold bonds, but not including $390,000 guaranteed hospital bonds, on which City pays carrying charges. Sinking funds accumulated against this debt of $114,335 not included above.

(6) In addition, $30,000 hospital bonds guaranteed.

(7) In addition, guaranteed bonds of $34,943.

(8) In addition, have guaranteed $33,750 hospital bonds.

(9) In addition, $22,311,000 bonds guaranteed, made up of $21,780,000 Harbour Commission, towards the debt charges on which the City paid $559,542 in 1940, and $531,000 guaranteed bonds of Toronto Housing Co. Ltd.

(10) Not available at time of publication.

(11) Public school debt only.

(12) Not including Windsor, Essex & Lake Shore Rly. bonds guaranteed of $209,767.

(13) Includes $4,093,528 unsold bonds, against which bank loan of $3,500,000.

(14) In addition, separate school bank loan of $6,222.

(15) In addition, guaranteed bonds of $467,467, made up as follows: McKellar Hospital, $274,000; Sanitarium, $162,567; Y.M.C.A., $30,900.

(16) High school only. Public school included in consolidated debt.

(17) Includes capital loan of $467,345.

(18) As at Dec. 31st, 1939.

(19) Includes principal due and unpaid. In addition, large amount of interest due and unpaid.

(20) As at Dec. 31st, 1939.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing (x)	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 111,000	$	$	$	$ 170,244*g*	$ 281,244	$ 18.90	$	$ 281,244	$18.90	$ 7,830S	$ 12,193S	$	$ 13,435D*g*
Brantford	921,632	52,750	386,000	70,000		1,430,382	46.22	486,498	943,884	30.50	3,627D	3,650S	223S	
Chatham	25,559	137,432				162,991	9.61		162,991	9.61	8,257S	25,153S		
Cornwall	177,601					177,601	13.04		177,601	13.04	24,987S			
Fort William	1,135,910	250,000	505,000		85,738 *t*	1,976,648	75.30	1,369,550	607,095	23.13	24,904S	11,774S	24,946D	2,856S *t*
Galt	271,840	45,377				317,217	21.75	193,284	123,933	8.50	6,256S	392D		
Guelph	142,282		215,685		175,000*r*	532,967	23.58	127,603	405,364	17.93	35,618S	16,663S	6,151D	[1]
Hamilton	3,371,748	1,724,000				5,095,748	32.70	481,841	4,613,907	29.61	212,456S	72,513S		
Kingston	37,000	50,456			156,144*g*	243,600	8.72	88,098	155,502	5.57	25,190S	45,772S		5,939S*g*
Kitchener	56,842	291,307	48,093		12,596*g*	408,838	11.95		408,838	11.95	15,467S	26,163S	11,016S	145S*g*
London	456,068	577,810		46,052	1,522,519[2]	2,602,449	33.64	1,171,071	1,431,378	18.50	87,255S	15,557D		140,925D[2]
Niagara Falls	423,699	138,494		11,689		573,882	30.64		573,882	30.64	16,888S	12,940S		
North Bay	247,485	240,000[7]				487,485	30.33		487,485	30.33	13,391S	[7]		
Oshawa	290,426	108,000		196,152	120,000*g*	714,578	28.53		714,578	28.53	11,445S	26,352S		
Ottawa	5,278,079	436,040		10,214		5,724,333	38.09	2,693,651	3,030,682	20.17	11,791S	95,182S		
Owen Sound	4,237				631,886[6]	636,123	46.47	459,080	177,043	12.93	9,171S	11,204D		24,129D*g*
Peterborough	573,960	527,920			251,000*g*	1,352,880	55.97	704,303	648,577	26.84	914S	31,067S		3,582D*g*
Port Arthur	1,263,486	43,378	245,350		54,987 *t*	1,607,201	70.79	1,175,520	431,681	19.01	2,035S	34,870D	13,665S	28,304S *t*
St. Catharines	493,400	152,750				646,150	22.51	404,324	241,826	8.42	22,523S	32,350S		
St. Thomas	173,603	1,762			[8]	175,365	10.63		175,365	10.63	8,028S	388S		
Sarnia	170,671	11,732		12,522	433,570*e*	628,495	34.93		628,495	34.93	20,013S	2,933S		
Sault Ste. Marie	505,000*z*	130,000				635,000	24.99	509,190	125,810	4.95	20,148S	25,718S		
Stratford	137,500	255,000		52,000	39,900*g*	484,400	28.43	295,803	188,597	11.07	5,872S	3,229S		6,130D*g*
Sudbury	76,580	117,837		4,112		198,529	6.07		198,529	6.07	18,081S	98,667S		
Timmins	158,809					158,809	5.55		158,809	5.55	4,745S			
Toronto	24,527,744	12,444,000	19,166,000		3,177,318[3]	59,315,062	91.52	9,044,967	50,270,095	77.57	267,690S	540,000S[9]	96,133S	[4]
Welland	287,068	114,877				401,945	34.75	151,663	250,282	21.64	10,259S	52,058S		
Windsor	2,074,009[10]	857,432[11]		[5]		[5]			[5]		12,119D	102,822S		
Woodstock	14,227	17,400		5,082		36,708	3.12	29,138	7,570	.64	26,786S	1,048D		
York Twp.	[5]	[5]	[5]			[5]			[5]		35,489S	88,941S[10]	21,293S	
Twp. of East York	199,577	139,084				338,661	8.82		338,661	8.82	10,924S	26,902S		
Scarborough Twp.[10]	270,641	98,397				369,038	15.90		369,038	15.90	4,377D	21,587S		
Etobicoke Twp.	746,000	104,000		8,400		858,400	47.68		858,400	47.68	?	?		

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

e Elevator.
g Gas.
r Guelph Junction Railway.
t Telephone.
z Waterworks and electric light combined.
S Surplus.
D Deficit.

[1] Guelph Junction Railway, $29,915S; gas, $9,952S.
[2] London and Port Stanley Electric Railway.
[3] Abattoir, $263,396; Canadian National Exhibition, $1,850,733; ferries, $51,000; Royal Winter Fair, $1,012,189.

¶ AS REPORTED BY THE MUNICIPALITY

[4] Abattoir, $5,167S; Exhibition, $142,457D; Royal Winter Fair, $79,036D; housing, $1,443D (after debt charges only); civic airport, $48,122D; ferries, $52,666D.
[5] Debt consolidated.
[6] Gas, $221,886; elevator, $410,000.
[7] Purchased December, 1940.
[8] Gas plant not operating, so considered as general debt. Debt, $13,902. Reserve against this of $14,940.
[9] Estimated.
[10] As at Dec. 31st, 1939.
[11] 1939 figure. Sinking fund of $123,449 against this.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			Area in Square Miles	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED, 1940			TAX COLLECTIONS (Municipal and School; Approximate)	1940 TAX LEVY UNPAID At Dec. 31st, 1940			ACCUMULATED TAX ARREARS (Incl. 1940 Taxes Unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined						
	1921	1931	1940		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Per Capita	% of 1940 Levy	Amount	Per Capita
QUEBEC					(X)					*			†			†	
Chicoutimi	8,937	11,877	15,103	1.9	$1,859,007	$123.09	$ 6,610,112	$ 438	$ 95,469	$118,664	$14.18	$?	$?	$	.....	$ 93,550*s*[25]	$ 6.19
Granby	6,785	10,587	14,004	1.5	‡	.....	7,559,788	540	91,049	128,079	15.65	214,931	18,320*s*	1.31	14.3%	44,959[3]	3.21
Hull (Apr. 30th, 1941)	24,117	29,433	31,467	6.2	3,486,062	110.78	19,869,351	631	231,273	492,144	22.99	709,217	143,436*s*	4.56	29.2%	233,508*s*[24]	7.42
Joliette	9,039	10,765	13,034	2.0	‡	.....	5,352,927	411	60,170	96,200	12.00	151,689	33,156*s*	2.54	34.5%	56,977*s*	4.37
Lachine	15,404	18,630	19,613	4.7	4,828,392	246.18	20,611,323	1,051	209,134	484,232	35.35	684,320	159,735	8.14	23.0%	372,157[23]	18.97
Levis (Apr. 30th, 1940)	10,470	11,724	12,000	3.5	456,956	38.08	5,781,823	482	23,574	122,980	12.21	141,866	39,615*s*	3.30	32.2%	106,147*s*	8.84
Montreal (Apr. 30th, 1940)	618,506	818,577	900,000	50.2	‡	.....	923,424,558	1,032	8,801,442	30,335,178[15]	43.49	[16]	7,728,897*w*	8.59	19.7%	13,109,286[17]	14.57
Outremont	13,249	28,641	30,320	1.5	4,753,133	156.77	37,482,230	1,236	323,451[18]	903,075[19]	40.45	1,263,721	192,107	6.33	15.7%	358,834	11.83
Quebec (Apr. 30th, 1940)	95,193	130,594	158,275	8.8	‡	.....	116,356,253	735	1,261,118	4,342,981*w*	27.44	6,165,065	1,345,636	8.50	24.0%	3,793,638[10]	23.97
St. Hyacinthe	10,859	13,448	17,688	1.7	1,529,782	86.49	14,686,200	830	[13]	213,437[13]	12.07	212,317[13]	29,889[13]	1.69	14.0%	51,515[13]	2.91
St. Johns	7,734	11,256	13,500	2.1	716,269	53.06	11,019,650	816	54,964	186,026	17.85	215,273	?	.....	.....	187,030	13.85
Shawinigan Falls (June 30th, 1940)	10,625	15,345	18,000*x*	1.5	3,991,911	221.77	28,538,614	1,585	267,891	522,960	43.94	797,714	25,909*s*	1.44	5.0%	84,033	4.67
Sherbrooke	23,515	28,933	34,006	4.8	4,436,050	130.45	28,685,310	843	*m*	638,922	18.79	664,027	74,175	2.18	11.6%	166,897	4.91
Sorel (Dec. 31st, 1939)	8,174	10,320	12,438	3.1	1,375,800	110.61	5,051,350	406	53,103	120,186	13.93	?	20,228*s*	1.63	16.8%	70,546*s*[22]	5.67
Thetford Mines (Nov. 30th, 1940)	8,272	10,701	13,000	3.3	204,190	15.70	6,450,000	496	72,926	145,161*w*	16.78	224,117	12,000*s*	.92	8.3%	137,752*s*	10.60
Three Rivers (Dec. 31st, 1939)	22,367	35,450	45,000	5.0	10,152,154	225.60	28,073,360[20]	624	398,081	1,305,610	37.86	1,933,329	176,073	3.91	10.3%	854,289[21]	18.98
Valleyfield	9,215	11,411	15,800	1.8	875,715	55.42	10,806,631[11]	684	80,000*x*	236,307[12]	14.95	210,000*xs*	49,000*xs*	3.10	20.7%	207,323[1]	13.12
Verdun	25,001	60,745	64,314	2.2	10,415,135	161.94	41,248,380	641	383,747	1,231,744[7]	25.12	1,700,938	252,753	3.93	15.7%	369,141[8]	5.74
Westmount	17,593	24,235	24,692	1.5	4,723,005	191.28	67,485,775	2,733	*m*	1,633,408	66.15	1,677,524	224,550	9.09	13.7%	440,928[14]	17.86
NEW BRUNSWICK																	
Moncton	17,488	20,689	22,492	3.3	2,795,694	124.30	24,392,380	1,084	*m*	811,956	36.10	831,637	176,673	7.85	21.8%	213,817[4]	9.51
Saint John	47,166	47,514	50,000	14.3	2,862,937	57.26	46,530,750	931	*m*	2,023,734	40.47	1,935,503	605,373	12.11	29.9%	763,282[5]	15.27
NOVA SCOTIA																	
Glace Bay	17,007	20,706	26,000	9.7	897,400	34.52	5,757,900	221	*m*	457,171	17.58	458,278	112,907	4.34	24.7%	242,210[2]	9.32
Halifax (Apr. 30th, 1940)	58,372	59,275	65,500	6.7	8,449,979	129.01	61,307,250	936	*m*	2,374,950	36.26	2,365,296	525,832	8.03	22.1%	856,079[9]	13.07
Sydney	22,545	23,089	28,000	5.8	1,552,147	55.43	15,432,367	551	*m*	829,431	29.62	778,576	168,920	6.03	20.4%	175,773[6]	6.28
PRINCE EDWARD ISLAND																	
Charlottetown (Jan. 15th, 1940)	12,347	12,361	13,850	1.9	1,763,189	127.31	9,153,663[26]	661	*m*	246,282	17.85	225,523	66,000*x*	4.76	26.8%	103,352[27]	7.46

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Not including bank loans in anticipation of debenture issues. For these, see third to last column, next page.
† Includes current school taxes unpaid unless otherwise stated. Water taxes omitted unless otherwise stated.
* Does not include water taxes unless otherwise noted. ‡ Not segregated.
m Included in municipal. *s* Not including school tax arrears.
w Includes water taxes, but not metered water rates. *x* Approximate.

[1] Includes water tax, but not school tax.
[2] Including $15,447 tax sale lands and after deducting reserve of $50,106.
[3] After deducting reserve of $10,570. Includes school tax arrears of $16,467, but not water arrears of $10,136. Water levy of $45,341 not included in taxes.
[4] After deducting reserve of $85,163.
[5] After deducting reserve of $1,043,538. In addition, tax sale lands of $61,784, with reserve of $35,776.
[6] After deducting reserve of $94,029. In addition, tax sale lands of $193,906.
[7] Includes $406,291, being share of Montreal sales and income taxes.
[8] After deducting reserve of $44,109. Includes school tax, but not water tax.
[9] After deducting reserve of $640,983. In addition, tax sale lands of $76,480.
[10] Including consolidated taxes of $970,909 and after deducting reserve of $1,036,150. Does not include accrued interest on taxes of $234,762, nor tax sale lands of $52,669.
[11] Including commutation by-laws, $4,092,415, tax on which is $3,424, and tenants' valuation, $320,400.
[12] Not including water tax of $82,466.
[13] Figures include school taxes for four wards only. For total school figure see page 10.
[14] Including consolidated tax arrears of $49,890.
[15] Includes water taxes of $5,228,636, but not metered water rates. Also includes sales tax, income tax and special taxes for paving, but does not include $3,160,213 collections *re* permanent improvements, nor $362,005 amusements tax.
[16] Complete figures not available, but of a total levy against real estate, water and business of $35,410,534, collections current and arrears were $34,205,427.
[17] After deducting reserve of $5,943,940. Does not include $4,871,103 arrears of special assessments for permanent improvements, nor $6,650,395 interest on taxes receivable, but includes water taxes.
[18] Levy in municipal year.
[19] Includes sales and income taxes of $191,564; also business tax of $12,572.
[20] In addition, $23,308,000 temporarily exempt.
[21] Including consolidated taxes of $700,086 and after deducting reserve of $293,655.
[22] Including consolidated taxes of $21,401 and after deducting reserve.
[23] After deducting reserve of $50,097. Tax figures do not include water taxes. Water tax levy, $116,776; arrears, $153,321, with a reserve against arrears of $74,072.
[24] Including consolidated taxes of $12,425 and after deducting reserve of $36,058.
[25] Including $15,258 consolidated taxes, $12,476 tax sale properties and after deducting a reserve.
[26] As at Jan. 31st, 1939.
[27] After deducting reserve of $93,707.

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TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — SCHOOLS ¶ Amount	SCHOOLS ¶ Per Capita	Local Improvements Owner's Share Amount	TOTAL GROSS (b) DEBENTURE DEBT Amount	TOTAL GROSS (b) DEBENTURE DEBT Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including School Sinking Fund) Amount	TOTAL SINKING FUNDS ON HAND (Including School Sinking Fund) Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) Per Capita	FLOATING DEBT — Amount borrowed in anticipation of debenture issues (o)	FLOATING DEBT — Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
QUEBEC													
Chicoutimi	$ 284,672	$18.85	$	$2,349,536	$155.57	15.5%	$ 12,722	$ .84	$2,336,814	$154.73	$	$	$ .....
Granby	367,100	26.21	.....	1,029,900	73.54	7.4%	48,402	3.45	981,498	70.09	.....	16,100 [2]	.....
Hull (Apr. 30th, 1941)	753,159	23.30	1,871,842	4,976,959	158.16	15.8%	504,795	16.04	4,472,164	142.12	.....	182,400	347,181
Joliette	184,100	14.12	.....	1,278,900	98.12	9.8%	175,241	13.44	1,103,659	84.68	.....	24,661 [1]	.....
Lachine	1,167,744	59.54	.....	7,708,173	393.01	39.3%	1,990,775	101.50	5,717,398	291.51	.....	127,800	.....
Levis (Apr. 30th, 1940)	44,900	3.74	.....	939,750	78.31	7.8%	.....	.....	939,750	78.31	.....	73,836	.....
Montreal (Apr. 30th, 1940)	48,208,323	53.56	37,616,536	316,977,999 [10]	352.20	35.2%	57,459,523	63.85	259,518,476	288.35	18,808,486	18,071,679 [9]	?
Outremont	1,302,984	42.97	?	7,143,604	235.61	23.6%	2,390,471	78.84	4,753,133	156.77	.....	.....	?
Quebec (Apr. 30th, 1940)	6,855,800	43.32	?	40,573,441	256.35	25.6%	7,454,052	47.10	33,119,389	209.25	558,527	3,432,386	?
St. Hyacinthe	261,625	14.79	.....	2,258,728	127.70	12.8%	70,614	3.99	2,188,114	123.71	.....	.....	.....
St. Johns	139,150	10.31	.....	1,090,530	80.78	8.1%	14,461	1.07	1,076,069	79.71	.....	.....	.....
Shawinigan Falls (June 30th, 1940)	1,339,200	74.40	.....	5,504,200	305.79	30.6%	382,173	21.23	5,122,027	284.56	.....	.....	.....
Sherbrooke	850,800	25.02	.....	6,848,300 [4]	201.39	20.1%	1,230,442	36.19	5,617,858	165.20	.....	81,565 [5]	.....
Sorel (Dec. 31st, 1939)	455,000	34.04	.....	1,784,400	143.46	14.3%	.....	.....	1,784,400	143.46	155,289 [14]	28,031	.....
Thetford Mines (Nov. 30th, 1940)	122,700	9.44	.....	411,354	31.64	3.2%	33,744	2.60	377,610	29.04	.....	74,631	.....
Three Rivers	2,153,300 [11]	47.85	5,142,915	13,605,900	302.35	30.2%	2,303,776	51.19	11,302,124	251.16	[12]	824,819 [12]	787,330
Valleyfield	117,620	7.44	.....	1,211,020	76.65	7.7%	12,000	.76	1,199,020	75.89	.....	98,500	.....
Verdun	3,944,059	61.33	1,752,500	14,467,356	224.95	22.5%	3,560,270	55.36	10,907,087	169.59	.....	.....	631,517
Westmount	1,333,817	54.02	?	7,076,484 [8]	286.59	28.7%	2,353,479	95.31	4,723,005	191.28	.....	.....	?
NEW BRUNSWICK													
Moncton	1,197,500	53.24	.....	5,120,534 [7]	227.66	22.8%	1,843,574	81.96	3,276,960	145.70	41,872	175,754	.....
Saint John	2,258,500	45.17	42,247	8,763,242 [3]	175.26	17.5%	3,375,625	67.51	5,387,617	107.75	.....	534,546	.....
NOVA SCOTIA													
Glace Bay	326,500	12.56	.....	1,533,234 [13]	58.97	5.9%	450,749	17.34	1,082,485	41.63	.....	30,000	.....
Halifax (Apr. 30th, 1940)	2,685,827	41.00	478,376	16,291,633 [6]	248.73	24.9%	6,245,618	95.35	10,046,015	153.38	61,821	296,871	135,998
Sydney	412,500	14.73	.....	3,509,832	125.35	12.5%	1,766,353	63.08	1,743,479	62.27	.....	353,943	.....
PRINCE EDWARD ISLAND													
Charlottetown (Jan. 15th, 1940)	141,000	10.18	.....	2,274,300	164.21	16.4%	327,361	23.63	1,946,939	140.58	185,809	133,606	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

¶ See page 10 for school districts.

[1] Of this, $16,661 Government loan. School bank loan on page 10 additional.

[2] School bank loan on page 10 additional.

[3] Not including $777,229 harbour debt assumed by Dominion Government. In addition, taxpayers of Saint John bear 83.747% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt at Dec. 31st, 1940, of $2,530,872. City's share is approx. $1,900,000.

[4] In addition, $75,000 guaranteed debt.

[5] Outstanding bank cheques.

[6] In addition, $212,000 joint guarantee with Province for the Provincial Exhibition Commission.

[7] In addition, Moncton Hospital guaranteed bonds of $280,000, against which sinking fund is $49,555.

[8] In addition, unsold bonds amounting to $1,542,000.

[9] In addition, Montreal Catholic School Commission had bank loans of $5,461,500, and Protestant Board of School Commissioners bank overdraft of $11,967, at June 30th, 1940.

[10] In addition, a contingent liability *re* Montreal Metropolitan Commission, which at Apr. 30th, 1940, had a gross debt of $26,930,710. City also had contingent liabilities of approximately $6,927,815 for grants, guarantees, etc.

[11] As at June 30th, 1940.

[12] Total bank loans not divided.

[13] Of which $100,000 held by Province as collateral *re* housing.

[14] Direct relief.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

GOVT PUBN

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS: GROSS DEBENTURE DEBT: Waterworks	Others	GROSS TOTAL: Amount	Per Capita	SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. Debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges): Waterworks	Others
QUEBEC									
Chicoutimi	$ 319,843	$ 157,964*h*	$ 477,807	$31.61	$	$477,807	$31.64	$ 21,924S	$
Granby	356,887[1]		356,887	25.48	‡	‡		29,861S[3]	
Hull (Apr. 30th, 1941)	986,102		986,102	31.34	*	986,102	31.34	8,251S	
Joliette	326,000	197,000*e*	523,000	40.13	‡	‡		16,062S	52,174S*e*
Lachine	907,449	248,908*h*	1,156,357	58.96	267,351	889,006	45.33	56,543S[3]	
Levis (Apr. 30th, 1940)	482,794		482,794	40.23		482,794	40.23	?	
Montreal (Apr. 30th, 1940)	47,510,905		47,510,905	52.79	‡	‡		?	
Outremont									
Quebec (Apr. 30th, 1940)	9,884,774*y*	1,187,200*h*	11,071,974	69.95	‡	‡		?	
St. Hyacinthe	398,332	260,000*e*	658,332	37.22		658,332	37.22	17,687S	10,545S*e*
St. Johns	359,800		359,800	26.65		359,800	26.65	841S	
Shawinigan F. (June 30/40)	1,130,116		1,130,116	62.79		1,130,116	62.79	39,292S[3]	
Sherbrooke	160,000	1,209,500[4]	1,369,500	40.27	187,692	1,181,808	34.75	13,787S	[5]
Sorel (Dec. 31st, 1939)	408,600[9]		408,600	32.85		408,600	32.85	23,215S[10]	
Thetford M. (Nov. 30/40)	160,000*x*	13,420*h*	173,420	13.34		173,420	13.34	21,739S[3]	
Three Rivers	1,254,976	177,570*f*	1,432,546	31.83	282,576	1,149,970	25.56	8,372S	13,949S*f*
Valleyfield	323,305[1]		323,305	20.47		323,305	20.47	?	
Verdun	890,054	100,000*h*	990,054	15.39	498,102	491,952	7.65	101,354S[6]	
Westmount		425,000*e*[7]	425,000	17.21	475,892				35,747S*e*
NEW BRUNSWICK									
Moncton	1,111,500	23,434*h*	1,134,934	50.16	653,668	481,266	21.40	8,846S	
Saint John	3,029,088*y*	792,818*e*	3,821,906	76.44	1,297,226	2,524,680	50.49	17,679S	37,101S*e*
NOVA SCOTIA									
Glace Bay	150,000	66,734[2]	216,734	8.34	31,649	185,085	7.11	653S	43,379S*e*
Halifax (Apr. 30th, 1940)	2,230,274	206,762*h*	2,437,036	37.21	841,000*x*	1,596,036	24.37	12,917S	
Sydney	504,000	17,332*h*	521,332	18.62	330,000	191,332	6.84	2,919S	
PRINCE EDWARD ISLAND									
Charlottetown (Jan. 15–40)	224,250	29,500*h*	253,750	18.32	70,000	183,750	13.27	? S	

MUNICIPALITY	QUEBEC SCHOOL DISTRICTS ¶: Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **
Chicoutimi	C.	$ 6,428,506	$ 95,469	$284,672	$ 12,723	$	$ 41,853
Granby	C.	7,110,488	81,047	367,100	30,777	7,371	15,896
	P.	1,000,250	10,002				571
Hull	C.	18,232,009[4]	223,318	753,159	137,923	20,000	95,267
	P.	1,591,000	7,955			6,300	2,802
Joliette	C.	4,611,090[1]	58,357	184,100	14,125	13,750	17,645
	P.	157,670	1,813				64
Lachine	C.	5,566,054	45,595	255,000			
	C.	4,335,892	92,985	449,272	100,968		46,961
	P.[3]	4,806,585	68,182	463,472	23,502		
Levis	C.	4,049,717	22,274	44,900			6,906[5]
	P.[1]	224,000	1,300				
Montreal	C.	783,127,251*n*	6,207,749	40,056,384	4,913,020	5,461,500	
	P.	219,351,581	2,593,693	8,151,939[2]	3,419,326	11,967[2]	
Outremont	C.	14,068,556	98,136	438,500	19,265		
	C.	13,362,687	55,472	222,600			
	P.	9,812,557	185,980	641,884	152,572		
Quebec	C.	109,950,327*n*	1,149,615	6,710,800	2,268,696	337,000	
	P.	6,647,922	111,503	145,000	89,336	15,000	
St. Hyacinthe	C.	11,093,728	84,436	261,625			00,000
	P.	215,180	1,721			800	133
St. Johns	C.	6,862,575	51,469	122,850			14,127
	P.[1]	349,530	3,495	16,300			
Shawinigan Falls	C.	28,506,414	242,304	1,153,100	45,910		15,572
	P.	24,983,238	25,587	186,100	38,752		117
Sherbrooke	C.	24,581,610*n*	158,713	640,000	88,503		
	P.	6,697,620[1]	79,128[1]	210,800	90,767	1,430	
Sorel	C.[3]	4,895,592	52,349[6]	455,000	14,000	26,000	26,958
	P.[3]	100,475	754				423
Three Rivers	C.	40,903,775	381,329	2,153,300	92,315	11,253	
	P.	665,850[3]	16,752				
Thetford Mines	C.	6,077,200	72,926	122,700			19,218
Valleyfield	C.	10,421,489*n*[4]	73,000*x*	117,620			?
	P.	209,300[4]	7,000*x*				?
Verdun	C.	28,504,350	297,629	2,417,800	112,490	50,000	
	P.	12,744,030	86,118	1,526,259	181,637		
Westmount	C.	12,895,300	83,821	455,000	86,455		13,795
	P.	43,494,625	434,946	878,817			

e Electric light.
h Housing.
y Waterworks and sewers.
S Surplus.
[1] At asset value.
[3] Before deduction of debt charges or depreciation.
[5] Electric light, $105,795S; gas, $5,573S.
[7] In addition, unsold bonds of $795,000.
[9] As at Dec. 31st, 1938.

f Ferries.
x Approximate.
‡ Not segregated.
D Deficit.
[2] Electric light, $16,000; housing, $50,734.
[4] Electric light and power, $1,009,500; housing, $200,000.
[6] Before deducting full debt charges or depreciation.
[8] Sinking funds required, $63,093.
[10] Before debt charges and at Dec. 31st, 1938.

C. Catholic. P. Protestant.

¶ As at June 30th, 1940. Quebec school taxes and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies.
** These arrears are sometimes included in total arrears for the municipality; see page 8. In some instances school taxes are collected by the municipality, and are therefore not shown here.
n Includes neutral panel.
(1) As at June 30th, 1938.
(2) Includes $1,749,939, being Board's proportion of bond issues of Montreal Protestant Central School Board. The total debenture debt of the Central Board at June 30th, 1940, was $5,022,000, against which sinking funds were $324,890. Taxes due from municipalities, $488,365. Bank overdraft, $910,623.
(3) 1937 latest available.
(4) As at June 30th, 1939.
(5) Includes consolidated taxes.
(6) Tax collections, $53,460.
x Approximate.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1940		TAXES COLLECTED 1940	1940 TAX LEVY UNPAID As at Dec. 31, 1940	ACCUMULATED TAX ARREARS (Incl. 1940 Taxes Unpaid) (After Deducting Reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if any)	
	Dominion Census		Town's Report												
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)											
Chilliwack	1,767	2,461	2,900	$159,257	$54.92	$1,213,165	$418	$ 74,588	$25.72	$ 75,050	$10,491	$16,311	$ 5.62	$ 14,766	$ 5.09
Cranbrook	2,725	3,067	3,067	82,613	26.93	1,241,453	405	58,823	19.18	60,231	9,244	16,189	5.28	[3]	.....
Fernie	2,802	2,732	2,300	‡	.....	744,646	324	46,695	20.30	48,453	10,728	16,799[7]	7.30	[8]	.....
Kamloops	4,501	6,167	6,500	183,449	28.22	3,815,343	587	166,191	25.57	175,146	26,550	42,672	6.57	46,256	7.12
Kelowna	2,520	4,655	4,899	224,545	45.83	2,567,387	524	127,280	25.98	126,203	8,288	11,421	2.33	29,629	6.05
Nanaimo	6,559	6,745	7,300	265,004	36.30	2,155,643	295	152,122	20.84	156,659	10,465	29,435	4.03	49,345	6.76
Nelson	5,230	5,992	6,500	226,352	34.82	3,804,329	585	126,328	19.44	132,146	16,746	24,888	3.83	24,706	3.80
Port Alberni	1,056	2,356	3,600	24,645	6.85	1,270,360	353	78,817	21.89	78,656	11,570	17,302	4.81	60,954	16.93
Prince George	2,053	2,479	2,479	16,990	6.85	623,004	251	40,495	16.34	42,581	8,258	14,393	5.81	296,859	119.75
Prince Rupert	6,393	6,350	6,500†	‡	.....	2,845,671†	438	185,030†	28.47	200,311†	51,893†	313,637[10]†	48.25	514,975†	79.23
Revelstoke	2,782	2,736	2,800	70,533	25.19	1,333,530	476	63,417	22.65	62,931	14,030	24,645	8.80	62,810	22.43
Rossland	2,097	2,848	3,000	[11]	.....	1,110,269	370	66,360	22.12	54,545	17,958	30,568	10.19	3,778	1.26
Trail	3,020	7,573	11,000	468,107	42.56	3,976,555	361	200,256	18.21	194,822	31,451	54,416	4.94	1,943	.18
Vernon	3,685	3,937	5,500	188,339	34.24	2,527,312	460	141,394	25.71	145,160	17,201	24,668	4.49	101,029	18.37
ALBERTA															
Camrose	1,892	2,258	2,500	44,100	17.64	1,483,020	593	69,649	27.86	82,433	?	24,536[2]	9.81	[2]	.....
Drumheller	2,499	2,987	3,000	67,299	22.43	1,640,173	547	138,984	46.33	147,262	29,543	39,682[5]	13.23	2,493	.83
Red Deer	2,328	2,344	2,384	97,273	40.80	1,608,600	675	69,129	29.00	72,368	4,334	18,390	7.71	132,805[12]	55.71
Wetaskiwin	2,061	2,125	2,200	71,883	32.67	1,908,789	868	77,147	35.07	66,774	17,707	55,350	25.16	20,000	9.09
SASKATCHEWAN															
Biggar	1,535	2,369	1,960	39,308	20.06	980,181	500	36,385	18.56	35,830	8,495	15,650	7.98	43,422[1]	22.15
Estevan	2,290	2,936	3,000	55,634[16]	18.54	1,980,049	660	92,037	30.68	94,461	48,688	249,833	83.28	118,965[6]	5.86
Kamsack	2,002	2,087	2,000	15,124	7.56	920,218	460	43,002	21.50	39,845	15,077	36,005	18.00	4,439[20]	2.22
Melville	2,808	3,891	4,000	410,192	102.55	1,814,484	454	92,226	23.06	86,961	36,478	104,080	26.02	93,095[9]	23.27
North Battleford	4,108	5,986	4,719	184,936	39.19	3,257,180	690	153,134	32.45	146,500*x*	?	124,372	26.36	48,019	10.18
Prince Albert (Dec. 31st, 1939)	7,430	9,905	11,049	2,021,840	182.99	5,872,329	531	367,998	33.31	?	95,915	372,198	33.69	730,021[21]	66.07
Swift Current	3,518	5,296	5,600	511,240	91.29	3,381,505	604	157,830	28.18	156,279	23,045	36,682	6.55	170,130[19]	30.38
Weyburn	3,193	5,002	5,009	209,910	41.90	3,212,700	641	145,616	29.07	?	84,200	441,042[18]	88.05	62,136[17]	14.40
Yorkton	5,151	5,027	5,050	130,898	25.92	3,987,787	790	183,474	36.33	176,703	70,684	107,800	21.35	156,554[15]	31.00
MANITOBA															
Dauphin	3,885	3,971	4,200	162,008	38.57	2,140,000	510	126,072	30.02	124,177	28,739	28,276[4]	6.73	[4]	.....
Portage la Prairie	6,766	6,597	6,741	155,529	23.07	3,809,843	565	180,768	26.82	169,194	56,962	99,671	14.79	21,948	3.26
Selkirk	3,726	4,486	3,400	24,339	7.16	1,652,680	486	78,207	23.00	76,835	17,552	32,713	9.62	134,217[13]	39.48
Transcona	4,185	5,747	5,231	1,025,125	195.97	1,948,515	372	122,002	23.32	129,379	29,151	39,487	7.55	97,136[22]	18.57
The Pas	1,858	4,030	3,100	933	.30	1,135,770	366	69,514	22.42	64,977	26,254	89,074[14]	28.73	13,642	4.40

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
‡ Not segregated.
† 1939 figure.
x Approximate.
[1] After deducting reserve of $12,096.
[2] Including tax sale lands at a nominal value of $2,629 and after deducting reserve of $82,719.
[3] Tax sale lands of $13,938. Total reserve against arrears, etc., of $20,453.
[4] Including tax sale lands of $4,333 and after deducting reserve of $17,330.
[5] After deducting reserve of $99,354.
[6] After deducting reserve of $216,348.
[7] Reserve of $16,000 against this.
[8] Tax sale lands of $90,393 covered by reserve.
[9] After deducting reserve of $13,612.
[10] After deducting reserve of $179,276.
[11] Debt refunded and consolidated.
[12] Before deducting reserve of $51,913.
[13] After deducting reserve of $120,127.
[14] After deducting reserve of $71,371.
[15] After deducting reserve of $208,354.
[16] Unmatured debt only.
[17] After deducting reserve of $932,064.
[18] After deducting reserve of $257,985.
[19] City's figure. Nominal value not actual cost.
[20] After deducting reserve of $36,427.
[21] Includes tax title and forfeited properties of $574,786.
[22] After deducting reserve of $764,948.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Chilliwack	$ 91,000	$ 41,380	$363,600	$125.38	16.7%	$204,343	$70.46	$159,257	$ 54.92	$	$ 1,908	$ .....
Cranbrook	76,500	16,618[1]	381,718	124.46	16.6%	242,465	79.06	139,253	45.40	.....	10,000	14,664[1]
Fernie	.....	.....	2,500	1.09	.1%	2,287	1.00	213	.09	.....	20,914[7]	.....
Kamloops	120,000	24,732[1]	587,082	90.32	12.0%	354,177	54.49	232,905	35.83	.....	12,450[4]	22,780[1]
Kelowna	103,100	.....	517,700	105.68	14.1%	269,145	54.94	248,565	50.74	.....	.....	.....
Nanaimo	.....	4,500	1,126,900	154.37	20.6%	364,913	49.99	761,987	104.38	22,000	42,800[18]	.....
Nelson	177,400	58,444	1,291,944[8]	198.76	26.5%	590,398	90.83	701,546	107.93	.....	.....	51,005[1]
Port Alberni	18,500	12,844	219,588	61.00	8.1%	116,245	32.29	103,343	28.71	66,000[21]	13,000	.....
Prince George	.....	.....	137,700[10]	55.55	7.4%	58,250	23.50	79,450	32.05	18,750[21]	2,000[4]	.....
Prince Rupert	182,600	?	1,804,304	277.59	37.0%	539,971	83.08	1,264,333	194.51	.....	.....	?
Revelstoke	22,000	.....	433,000	154.64	20.6%	160,680	57.38	272,320	97.26	.....	41,000[22]	.....
Rossland	[11]	.....	196,500	65.50	8.7%	.....	.....	196,500	65.50	.....	20,509	.....
Trail	202,001	154,194	1,196,208	108.75	14.5%	551,178	50.11	645,030	58.64	.....	42,305	79,783
Vernon	115,000	.....	345,418[13]	62.80	8.4%	103,514	18.82	241,904	43.98	.....	.....	.....
ALBERTA												
Camrose	44,100	.....	117,497	47.00	6.3%	73,397[15]	29.36	44,100	17.64	.....	.....	.....
Drumheller	27,500	.....	71,756	23.92	3.2%	.....	.....	71,756	23.92	6,282[19]	.....	.....
Red Deer	81,867	10,100	137,837	57.82	7.7%	.....	.....	137,837	57.82	.....	10,000	.....
Wetaskiwin	.....	25,219	178,986[14]	81.35	10.8%	29,161[15]	13.25	149,825	68.10	.....	5,548	.....
SASKATCHEWAN												
Biggar	37,682	12,000[1]	109,140	55.68	7.4%	30,023	15.31	79,117	40.37	.....	.....	10,375[1]
Estevan	15,543	22,548	92,388[3]	30.80	4.1%	.....	.....	92,388	30.80	.....	14,595	.....
Kamsack	1,500x	9,137	49,020	24.51	3.3%	.....	.....	49,020	24.51	.....	.....	.....
Melville	29,748	110,789	442,838[5]	110.71	14.7%	[6]	.....	442,838	110.71	.....	46,010[4]	.....
North Battleford	180,305[9]	199,460[1]	958,765	203.17	27.1%	619,154	131.20	339,611	71.97	.....	15,000	115,093[1]
Prince Albert (Dec. 31st, 1939)	266,421	.....	3,752,031	339.58	45.3%	1,356,035	122.73	2,395,996	216.85	.....	235,353	.....
Swift Current	246,500	?	1,441,126	257.34	34.3%	458,381[12]	81.85	982,745	175.49	.....	187,737	.....
Weyburn	145,968	34,674[1]	781,118[23]	155.94	20.8%	432,670	86.38	348,448	69.56	.....	[24]	.....
Yorkton	70,247	4,281[1]	255,321[16]	50.56	6.7%	.....	.....	255,321	50.56	7,000[16]	65,000[17]	.....
MANITOBA												
Dauphin	88,500	9,666	454,469	108.21	14.4%	80,230	19.11	374,239	89.10	.....	.....	.....
Portage la Prairie	42,400	18,000[1]	990,900[20]	147.00	19.6%	560,251	83.11	430,649	63.89	59,058[4]	.....	7,257[1]
Selkirk	3,000	15,000[1]	106,904	31.44	4.2%	59,236	17.42	47,668	14.02	.....	.....	.....
Transcona	122,674	.....	1,097,111[25]	209.73	28.0%	9	.....	1,097,102	209.73	.....	.....	.....
The Pas	.....	.....	236,663	76.34	10.2%	51,242	16.53	185,421	59.81	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements. *x* Approximate.
[3] Unmatured debt only. Amount of principal and interest in default, $197,763.
[4] Provincial Government advances.
[5] Not including past-due debentures of $32,195 held by Town Trust Fund, nor $12,235 overdue principal and interest held by outsiders.
[6] Town, in its Trust Fund from electric light plant sale, holds $136,660 unmatured Melville debentures and $34,669 past-due debentures. [7] Includes Provincial Govt. loan of $19,889.
[8] Includes $122,000 unsold debentures. In addition, guaranteed debt of $50,000, against which sinking fund is $43,870. [9] In addition, separate schools, $12,637.
[10] Includes capital loan of $12,000 secured by hypothecation of $12,000 debentures.
[11] Debt refunded and consolidated.
[12] Includes $326,395 held in trust fund from sale of production part of the hydro-electric plant.
[13] In addition, $25,000 guaranteed bonds. [14] Includes unsold debentures of $16,523.
[15] Not a sinking fund, but an investment fund due to sale of public utilities.
[16] Includes $52,219 unsold bonds, against which a bank loan of $46,000. Also $42,699 electric light bonds assumed and payable by Canadian Utilities Ltd.
[17] School boards have also borrowed $43,391 against tax arrears.
[18] Includes $30,800 government loan.
[19] Dominion Government loan *re* low-level sewer. [20] In addition, $25,000 guaranteed.
[21] Payable to Dominion Govt. *re* waterworks. [22] Includes Provincial Govt. loan of $18,000.
[23] Includes $60,968 public school debt and $47,958 principal matured and unpaid.
[24] Past-due interest of $150,669.
[25] Includes $55,187, being share of net debt of Greater Winnipeg Water District.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing (x)	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$ .....
Cranbrook	128,000	.....	4,300	.....	132,300	43.14	75,660	56,640	18.47	15,535S	14,704S	.....
Fernie	2,500	.....	.....	.....	2,500	1.09	‡	‡	.....	14,865S	13,341S	.....
Kamloops	53,000	70,500 [1]	14,850	.....	138,350	21.28	88,894	49,456	7.61	26,671S	[1]	.....
Kelowna	169,000 *z*	.....	3,800	.....	172,800	35.28	148,780	24,020	4.91	3,925S	28,852S	.....
Nanaimo	670,032	.....	35,100	.....	705,132	96.59	208,149	496,983	68.08	6,306S	.....	.....
Nelson	145,000	570,000	7,000	50,000 *g*	772,000	118.77	296,806	475,194	73.11	29,598S	123,387S	[2]
Port Alberni	159,500	[1]	6,500	.....	166,000	46.11	87,302	78,698	21.86	12,622S	.....	.....
Prince George	17,000	76,000	16,500	.....	109,500	44.17	47,039	62,460	25.20	7,936S	11,468S	.....
Prince Rupert	353,010	[1]	29,200	20,550 *t*	402,760	61.96	‡	‡	.....	15,329S	[1]	18,974S *t*
Revelstoke	140,000	199,000	.....	.....	339,000	121.07	137,213	201,787	72.07	2,435D	6,747S	.....
Rossland	[3]	.....	.....	.....	[3]	.....	.....	[3]	.....	21,240S [4]	.....	.....
Trail	268,155	.....	800	.....	268,955	24.45	92,032	176,923	16.08	24,935S	.....	.....
Vernon	106,618	.....	300	.....	106,918	19.44	53,353	53,565	9.74	5,489S	.....	.....
ALBERTA												
Camrose	43,200 [1]	3,413 [1]	.....	.....	46,613	18.64	73,397	.....	.....	.....	.....	.....
Drumheller	4,457	.....	.....	.....	4,457	1.49	.....	4,457	1.49	6,780S	.....	.....
Red Deer	4,123	36,441	.....	.....	40,564	17.02	.....	40,564	17.02	6,569S	21,406S	.....
Wetaskiwin	105,738 [1]	1,365 [1]	.....	.....	107,103	48.68	29,161	77,942	35.43	[1]	[1]	.....
SASKATCHEWAN												
Biggar	59,457	.....	.....	.....	59,457	30.34	19,648	39,809	20.31	1,321D	.....	.....
Estevan	36,754	[1]	.....	.....	36,754	12.26	.....	36,754	12.26	3,821D	[1]	.....
Kamsack	29,041	4,855	.....	.....	33,896	16.95	.....	33,896	16.95	5,651D	7,848S	.....
Melville	32,646	.....	.....	.....	32,646	8.16	.....	32,646	8.16	5,344S	.....	.....
North Battleford	189,000	154,000	.....	.....	343,000	72.69	188,325	154,675	32.78	7,048S	12,014S	.....
Prince Albert (Dec. 31st, 1939)	573,338	[1]	.....	.....	573,338	51.89	199,182	374,156	33.86	5,542S	.....	.....
Swift Current	362,851	285,222	.....	.....	648,073	115.73	176,567 [5]	471,505	84.20	9,715S	44,580S	.....
Weyburn	270,283	60,349	.....	.....	330,632	66.01	192,094	138,538	27.66	6,940D	49,178S	.....
Yorkton	81,724	42,699 [1]	.....	.....	124,423	24.64	.....	124,423	24.64	499D	[1]	.....
MANITOBA												
Dauphin	102,944	118,735	.....	.....	221,679	52.78	9,448	212,231	50.53	4,057D	17,181S	.....
Portage la Prairie	650,000	[6]	.....	.....	650,000	96.42	374,880	275,120	40.82	4,913D	.....	.....
Selkirk	21,500	.....	1,829	.....	23,329	6.86	.....	23,329	6.86	1,133S	16,593S	.....
Transcona	[8]	.....	16,790	55,187 [9]	71,977	13.76	.....	71,977	13.76	?	.....	.....
The Pas	131,663 [7]	90,000	.....	.....	221,663	71.50	37,175	184,488	59.51	1,605S	10,322S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
t Telephone.
S Surplus.
[1] Plant has been sold.
[2] Gas, $164D; street railway, $8,609D.
[3] Debt refunded and consolidated.
g Gas.
z Waterworks and electric light combined.
D Deficit.
[4] Before debt charges or depreciation.
[5] Includes $137,528 electric light trust fund.
[6] Government has taken over plant and assumed debenture debt.
[7] 1940 consolidation covering waterworks, electric light, sewers, housing and local improvements.
[8] Debt consolidated.
[9] Share of net debt of Greater Winnipeg Water District, mostly carried by taxation.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1940		TAXES COLLECTED IN 1940 (Current and Arrears)	1940 TAX LEVY UNPAID as at Dec. 31, 1940	ACCUMULATED TAX ARREARS (Including 1940 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Alexandria	2,195	2,006	1,975	$ 14,015	$ 7.10	$ 534,746	$ 271	$ 37,777	$19.13	$ 35,772	$ 9,316	$18,551[16]	$ 9.39
Almonte	2,426	2,415	2,370	100,043	42.21	1,041,084	439	68,179	28.77	67,613	8,139	25,921	10.94
Amherstburg	2,769	2,759	2,704	76,062	28.13	2,322,163	859	84,601	31.29	84,216	16,640	48,614[17]	17.98
Arnprior	4,077	4,023	4,019	101,791	25.33	1,911,287	476	97,870	24.35	101,140	16,370	25,308[5]	6.30
Aurora	2,307	2,587	2,821	210,292	74.55	1,605,881	569	72,576	25.73	74,703	9,792	27,864	9.88
Aylmer	2,194	2,283	1,985	91,363	46.03	1,368,412	689	56,286	28.36	59,443	6,537	13,011[18]	6.55
Barrie	6,936	7,776	9,521	336,522	35.35	4,822,133	507	227,093	23.85	242,504	29,926	36,266[2]	3.81
Blind River	1,843	2,805	2,444	247,000	101.06	819,815	335	61,648	25.22	54,161	21,991	41,214[19]	16.86
Bowmanville	3,233	4,080	3,850	246,442	64.01	2,291,800	595	110,908	28.81	109,880	17,716	39,961[15]	10.38
Bracebridge	2,451	2,436	2,529	190,588	75.36	1,086,705	430	60,975	24.11	65,263	11,718	33,299[3]	13.17
Brampton	4,527	5,532	5,702	365,540	64.11	5,208,365	913	189,257	33.19	194,650	16,881	50,402	8.84
Brockville	10,040	9,736	9,996	311,711	31.18	6,980,675	698	379,549	37.97	329,434	41,806	65,670[4]	6.57
Burlington	2,709	3,046	4,071	348,407	85.58	2,834,063	696	141,773	34.82	143,959	22,906	44,706	10.98
Campbellford	2,890	2,744	2,954	122,709	41.54	1,413,840	479	70,396	23.83	71,565	8,318	14,816	5.02
Carleton Place	3,841	4,105	4,143	143,661	34.68	1,913,310	462	111,766	26.98	114,000*x*	10,246	26,310[20]	6.35
Cobalt	4,449	3,885	2,563	24,675	9.63	639,489	250	60,112	23.45	56,221	16,002	22,614[7]	8.82
Cobourg	5,327	5,834	5,062[21]	222,456	43.95	3,059,540	604	143,881	28.42	140,131	16,846	50,815[6]	10.04
Cochrane	3,306	3,963	3,172	68,5 1	21.62	1,817,494	573	89,058	28.08	91,709	18,093	27,382[22]	8.63
Collingwood	5,882	5,809	5,636	182,371	32.36	3,797,347	674	156,300	27.73	154,332	32,047	24,033[23]	4.26
Copper Cliff	2,597	3,173	3,816	189,978	49.78	5,680,843	1,489	119,310	31.27	119,018	121	1,100	.29
Dundas	4,978	5,026	5,001	327,617	65.51	3,718,850	744	170,745	34.14	185,262	27,513	53,656[14]	10.73
Dunnville	3,224	3,405	3,916	105,807	27.02	1,988,275	508	97,659	24.94	102,387	5,838	5,852[24]	1.49
Eastview	5,324	6,686	7,252	499,995	68.96	1,364,993	188	123,813	17.07	130,274	16,020	10,5 6[25]	1.46
Elmira	2,016	2,170	2,068	143,976	69.62	1,167,591	564	51,252	24.78	52,554	3,359	1,613[26]	.78
Fergus	1,796	2,594	2,759	223,413	80.98	1,408,022	510	74,048	26.84	74,692	5,287	12,314[27]	4.46
Forest Hill	...	5,207	12,172	2,488,758	204.47	14,033,584	1,153	707,249	58.10	722,613	87,535	130,920[28]	10.75
Fort Erie[1]	3,947	5,904	6,024	1,227,949	204.17	4,637,394	770	257,441	42.74	259,959	31,175	66,827[8]	11.09
Fort Frances	3,109	5,470	5,800	258,758	44.61	4,188,975	722	189,389	32.65	189,450	26,402	38,629[9]	6.66
Gananoque	3,694	3,592	3,966	153,528	38.71	1,928,449	486	120,316	30.34	124,346	22,021	37,746[11]	9.52
Georgetown	2,061	2,288	2,482	64,712	26.07	1,274,370	514	61,655	24.84	62,436	9,847	29,012[10]	11.69
Geraldton	...	...	2,644	25,610	9.69	1,190,856	450	60,488	22.88	53,586	22,755	38,471[12]	14.55
Goderich	4,107	4,491	4,674	109,973	23.53	2,131,158	456	110,907	23.73	111,566	16,156	39,321[29]	8.41

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

x Approximate.

[1] Amalgamated with Bridgeburg, Dec. 31st, 1931.

[2] Including tax sale lands of $9,002 and after deducting reserve of $46,561.

[3] Of this, tax sale lands of $7,048.

[4] After deducting reserve of $11,883.

[5] After deducting reserve of $23,594. In addition, tax sale lands of $15,493, covered by reserve.

[6] Including tax sale lands of $5,541 and after deducting reserve of $14,837.

[7] After deducting reserve of $10,000.

[8] In addition, tax sale lands of $128,210, and there is a combined reserve of $79,561.

[9] After deducting reserve of $62,721. In addition, tax sale lands of $58,535, against which $52,117 reserve.

[10] After deducting reserve of $4,247.

[11] After deducting reserve of $14,926.

[12] Reserve against this of $29,142.

[14] After deducting reserve of $43,309. In addition, tax sale lands of $38,298.

[15] After deducting reserve of $2,000.

[16] After deducting reserve of $8,480.

[17] In addition, tax sale lands of $22,830.

[18] After deducting reserve of $804.

[19] Including tax sale lands of $7,991 and after deducting reserve of $37,326.

[20] Including tax sale lands of $7,766 and after deducting reserve of $6,692.

[21] Summer population, 5,562; 1939 figure included 450 summer population.

[22] After deducting reserve of $14,792. In addition, tax sale lands of $31,255.

[23] After deducting reserve of $36,012. In addition, tax sale lands and agreements of $88,077.

[24] After deducting reserve of $5,852. In addition, tax sale lands of $18,360.

[25] Including 6,785 registered properties and after deducting reserves of $38,623 Town and $14,851 Schools.

[26] After deducting reserve of $4,481.

[27] After deducting reserve of $1,500.

[28] After deducting reserve of $41,682. In addition, tax sale lands of $8,062.

[29] In addition, tax sale lands of $8,089.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$	$ 31,838	$ 16.12	2.2%	$	$	$ 31,838	$ 16.12	$	$ 9,550	$ .....
Almonte	62,496	1,111	303,299	127.97	17.1%	.....	.....	303,299	127.97	.....	2,300	.....
Amherstburg	11,407	11,407 [1]	90,366	33.42	4.4%	.....	.....	90,366	33.42	.....	58,145	.....
Arnprior	64,094	29,171 [1]	390,426 [4]	97.15	13.0%	175,909	43.77	214,517	53.38	.....	.....	20,913 [1]
Aurora	69,941	61,002	216,497	76.75	10.2%	.....	.....	216,497	76.75	.....	19,000	.....
Aylmer	88,789	1,324	145,325	73.21	9.7%	.....	.....	145,325	73.21	.....	.....	.....
Barrie	110,704	30,330	363,789	38.21	5.1%	.....	.....	363,789	38.21	35,000	22,000	.....
Blind River	21,000	.....	275,300 [6]	112.64	15.0%	.....	.....	275,300	112.64	[6]	.....	.....
Bowmanville	94,865	94,747	299,127	77.70	10.4%	.....	.....	299,127	77.70	.....	27,200	.....
Bracebridge	63,206	121,935 [1]	199,663	78.95	10.5%	.....	.....	199,663	78.95	.....	11,200	.....
Brampton	102,048	105,192	392,273	68.80	9.2%	.....	.....	392,273	68.80	.....	43,500	.....
Brockville	185,364 [5]	103,319	311,711	31.18	4.2%	.....	.....	311,711	31.18	.....	87,049	.....
Burlington	160,695	134,932 [1]	551,614	135.50	18.1%	.....	.....	551,614	135.50	.....	96,239	.....
Campbellford	69,003	?	123,545	41.82	5.6%	.....	.....	123,545	41.82	.....	2,000	.....
Carleton Place	78,426	8,714	438,489	105.84	14.1%	.....	.....	438,489	105.84	.....	.....	.....
Cobalt	24,675	.....	24,675 [2]	9.63	1.2%	.....	.....	24,675 [2]	9.63	.....	10,625	.....
Cobourg	70,760	145,577 [1]	461,811	91.23	12.2%	.....	.....	461,811	91.23	.....	54,072	.....
Cochrane	35,763	.....	114,475	36.09	4.8%	.....	.....	114,475	36.09	.....	35,000 [7]	.....
Collingwood	95,582	3,161	808,158	143.39	19.1%	.....	.....	808,158	143.39	.....	.....	.....
Copper Cliff	189,978	.....	189,978	49.78	6.6%	.....	.....	189,978	49.78	.....	.....	.....
Dundas	80,686	125,935	420,795	84.14	11.2%	1,080	.21	419,715	83.93	.....	.....	.....
Dunnville	64,093	9,388	145,005	37.03	4.9%	.....	.....	145,005	37.03	.....	.....	.....
Eastview	8,249	250,465 [1]	561,961 [8]	77.50	10.3%	61,966	8.54	499,995	68.96	.....	6,635	.....
Elmira	79,700	33,708 [1]	166,110	80.32	10.7%	.....	.....	166,110	80.32	.....	5,000	.....
Fergus	74,950	67,572	250,561	90.82	12.1%	.....	.....	250,561	90.82	4,380	.....	.....
Forest Hill	652,833	913,289	2,752,021	226.09	30.1%	.....	.....	2,752,021	226.09	34,509	.....	.....
Fort Erie	[3]	[3]	1,309,046	217.30	29.0%	.....	.....	1,309,046	217.30	162,700	.....	.....
Fort Frances	135,128	61,353	358,075	61.74	8.2%	13,685	2.36	344,390	59.38	32,300	22,000	.....
Gananoque	60,493	?	284,863	71.83	9.6%	96,240	24.27	188,623	47.56	.....	19,000	.....
Georgetown	8,431	8,672	142,447	57.39	7.6%	.....	.....	142,447	57.39	.....	4,500	.....
Geraldton	25,610	.....	25,610	9.69	1.3%	.....	.....	25,610	9.69	.....	10,000	.....
Goderich	50,318	40,479 [1]	191,365	40.94	5.5%	.....	.....	191,365	40.94	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

[1] Total for local improvements.
[2] In addition, owe Province $18,214 for payments made under guarantee.
[3] Debt refunded.
[4] Includes $4.500 Arnprior Cabinet Co. guarantee, on which Town pays debt charges.
[5] In addition, separate school debt of $5,021.
[6] Of this, $226,000 hypothecated to bank.
[7] In addition, deferred liability to Province of $24,000.
[8] Includes $202,296 principal due and unpaid.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing (x)	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 17,823	$	$	$	$ 17,823	$ 9.02	$	$ 17,823	$ 9.02	$ 1,813S	$ 1,979S	$ .....
Almonte	158,155*y*	45,101	.....	.....	203,256	85.76	.....	203,256	85.76	8,219D	?	.....
Amherstburg	1,622	12,682	.....	.....	14,304	5.29	.....	14,304	5.29	447S	2,209S	.....
Arnprior	60,844	51,882	.....	.....	112,726	28.05	.....	112,726	28.05	4,923S	11,000S	.....
Aurora	6,205	.....	.....	.....	6,205	2.20	.....	6,205	2.20	456S	959D	.....
Aylmer	43,025	10,937	.....	.....	53,962	27.18	.....	53,962	27.18	1,233S	4,240S	.....
Barrie	16,151	11,116	.....	.....	27,267	2.86	.....	27,267	2.86	11,959S	2,655D	.....
Blind River	28,300	.....	.....	.....	28,300	11.58	.....	28,300	11.58	3,662S [4]	.....	.....
Bowmanville	37,685	15,000	.....	.....	52,685	13.69	.....	52,685	13.69	553S	7,332S	.....
Bracebridge	9,075	.....	.....	.....	9,075	3.59	.....	9,075	3.59	[3]	[3]	.....
Brampton	19,496	.....	7,237	.....	26,733	4.69	.....	26,733	4.69	2,125S	3,454S	.....
Brockville	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,595S	2,492S	.....
Burlington	203,207	.....	.....	.....	203,207	49.92	.....	203,207	49.92	3,363S [2]	.....	.....
Campbellford	.....	836	.....	.....	836	.28	.....	836	.28	699S	2,829S	.....
Carleton Place	270,907	23,921	.....	.....	294,828	71.16	.....	294,828	71.16	2,365S	2,381S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,927S	.....	.....
Cobourg	166,064	73,291	.....	.....	239,355	47.28	.....	239,355	47.28	1,543S	6,924S	.....
Cochrane	14,407	7,505	11,988	11,984 *t*	45,884	14.47	.....	45,884	14.47	359D	1,781S	313S [2]
Collingwood	39,287	.....	.....	586,500 [5]	625,787	111.03	.....	625,787	111.03	158D	1,375S	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	84,261	7,837	.....	.....	92,098	18.42	.....	92,098	18.42	4,875S	2,578S	.....
Dunnville	11,242	27,956	.....	.....	39,198	10.01	.....	39,198	10.01	2,056S	7,688S	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	8,484	13,650	.....	.....	22,134	10.70	.....	22,134	10.70	213S	1,750S	.....
Fergus	17,718	9,430	.....	.....	27,148	9.84	.....	27,148	9.84	374D	1,661S	.....
Forest Hill	.....	263,263	.....	.....	263,263	21.62	.....	263,263	21.62	.....	15,549S	.....
Fort Erie	79,097	.....	.....	.....	79,097	13.13	.....	79,097	13.13	4,029S	.....	.....
Fort Frances	67,520 [1]	6,223	.....	11,889 *t*	85,633	14.77	.....	85,633	14.77	6,365S	43,541S	5,683S *t*
Gananoque	35,095	.....	.....	.....	35,095	8.85	.....	35,095	8.85	8,096S	.....	.....
Georgetown	64,667	3,884	9,184	.....	77,735	31.32	.....	77,735	31.32	1,345S	6,333S	.....
Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goderich	50,489	30,903	.....	.....	81,392	17.41	.....	81,392	17.41	1,581S	2,668S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

t Telephone.
S Surplus.
[1] Includes $16,182 under local improvement plan.
[2] Before depreciation and after debt charges.
y Waterworks and sewers.
D Deficit.
[3] Waterworks and electric light combined, $10,280S.
[4] Before debt charges.
[5] Grain elevator.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1940		TAXES COLLECTED IN 1940 (Current and Arrears)	1940 TAX LEVY UNPAID as at Dec. 31, 1940	ACCUMULATED TAX ARREARS (Including 1940 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Grimsby	2,004	2,198	1,988	$221,748	$111.55	$1,557,470	$ 783	$ 96,185	$48.38	$ 97,198	$17,172	$38,246[1]	$19.24
Haileybury	3,743	2,813	2,405	122,666	51.00	1,216,960	506	76,240	31.70	70,143	16,330	37,724[20]	15.69
Hanover	2,781	3,077	3,190	238,256	74.69	1,476,918	463	82,004	25.71	86,582	11,330	23,297	7.30
Hawkesbury	5,544	5,177	6,200	142,221	22.94	2,106,001	340	134,950	21.77	137,781	17,231	26,912	4.34
Humberstone	1,524	2,490	2,885	174,559	60.51	869,669	301	57,066	19.78	61,263	6,981	12,470[3]	4.32
Hespeler	2,777	2,752	3,042	42,635	14.01	1,834,529	603	67,011	22.03	69,444	4,843	14,303[2]	4.70
Huntsville	2,246	2,817	3,017	124,596	41.30	1,272,265	422	69,472	23.03	70,012	8,130	15,840	5.25
Ingersoll (Dec. 31st, 1939)	5,150	5,233	5,302	80,419	15.17	3,023,602	570	126,039	23.77	134,507	19,897	45,709[24]	8.62
Kapuskasing		3,819	3,600	625,605	173.78	2,367,483	658	212,515	59.03	211,713	6,259	11,757	4.52
Kenora	5,407	6,766	8,466	490,773	57.97	4,915,042	581	257,964	30.47	267,857	34,342	19,683[4]	2.32
Kincardine	2,077	2,465	2,483	109,000	43.90	1,097,810	442	61,062	24.59	63,668	10,684	35,657[21]	14.36
Kingsville	1,783	2,174	2,453	364,032	148.40	1,757,090	716	69,551	28.35	74,225	10,586	33,400[5]	13.62
Leamington	3,675	4,902	6,048	526,883	87.12	4,107,275	679	148,805	24.60	151,154	20,234	33,144[6]	5.48
Leaside	325	1,005	5,493	1,186,563	216.01	4,492,130	818	288,209	52.47	271,952	25,741	25,203[7]	4.59
Lindsay	7,620	7,505	7,686	206,081	26.81	4,280,952	557	202,117	26.30	210,922	28,861	2,227[8]	.29
Listowel	2,477	2,676	2,982	63,568	21.32	1,692,050	567	69,443	23.29	69,688	7,940	15,725	5.27
Long Branch		3,962	4,258	699,930	164.38	1,585,834	372	131,976	30.99	138,769	40,045	117,328[22]	27.55
Meaford	2,650	2,624	2,759	48,117	17.44	1,425,335	517	63,927	23.17	65,910	4,571	8,344	3.02
Merritton	2,544	2,523	2,919	87,020	29.81	1,897,139	650	90,639	31.05	93,778	5,526	10,076[9]	3.45
Midland	7,016	6,920	6,513	978,131	150.18	5,352,058	822	270,935	41.60	268,095	56,452	164,282[10]	25.22
Mimico	3,751	6,800	7,467	1,291,164	172.92	4,087,408	547	259,925	34.81	287,330	60,748	122,162[11]	16.36
Napanee	3,038	3,497	3,241	176,489	54.45	1,824,445	563	113,100	34.90	117,161	18,434	34,108	10.52
New Liskeard	2,268	2,880	3,010	135,061	44.87	1,862,685	619	87,437	29.05	84,665	15,102	47,257	15.70
Newmarket	3,626	3,748	3,800	143,678	37.81	2,348,107	618	108,844	28.64	107,287	17,969	28,279[19]	7.44
New Toronto	2,669	7,146	7,520[17]	1,125,094	149.61	4,987,434[13]	663	329,651	43.84	354,346	27,496	51,625[14]	6.87
Oakville	3,298	3,857	3,868	231,068	59.74	3,017,693	780	154,893	40.04	153,819	18,610	41,182[15]	10.65
Orangeville	2,187	2,614	2,558	393,798	153.94	1,839,327	719	88,931	34.77	87,835	12,576	22,626	8.85
Orillia	8,774	8,183	9,171	388,657	42.38	4,894,782	534	252,542	27.54	266,416	40,457	48,453[16]	5.28
Paris	4,368	4,137	4,427	172,409	38.94	2,667,545	603	124,547	28.13	127,921	10,444	16,876	3.81
Parry Sound	3,546	3,512	4,670	180,543	38.66	1,582,961	339	92,296	19.76	95,402	9,791	18,489[12]	3.96
Pembroke	7,875	9,368	10,429	489,104	46.90	4,942,333	474	251,766	24.14	277,618	35,560	23,596[18]	2.26
Penetanguishene	4,037	4,035	4,177	125,125	29.96	1,143,895	274	80,790	19.34	82,319	28,758	36,394[23]	8.71
Perth	3,790	4,099	4,197	343,398	81.82	2,342,296	558	158,328	37.72	156,277	13,836	22,725	5.41

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

x Approximate.

[1] In addition, tax sale lands of $28,011.

[2] After deducting reserve of $11,912.

[3] After deducting reserve of $2,149. In addition, tax sale lands of $11,778.

[4] After deducting reserve of $49,929. In addition, tax sale lands of $11,485.

[5] Including $11,957 tax extension agreements. In addition, tax sale lands of $7,247.

[6] In addition, tax sale lands of $13,271. Reserve against this and tax arrears of $44,594.

[7] Including tax sale lands of $8,896 and after deducting reserve of $30,473.

[8] After deducting reserve of $46,127. In addition, tax sale lands of $47,031, covered by reserve.

[9] After deducting reserve of $1,903.

[10] In addition, tax sale lands of $104,992, with a total reserve of $313,660.

[11] In addition, tax sale lands of $215,733, against which reserve of $114,830.

[12] After deducting reserve of $3,510.

[13] In addition, $1,172,369 taxable for schools and relief only.

[14] In addition, tax sale lands of $150,321, with a reserve of $106,071.

[15] In addition, tax sale lands of $53,219.

[16] After deducting reserve of $47,162.

[17] Not including 1,329 patients in institutions.

[18] Including tax sale lands of $75,166 and after deducting reserve of $112,198.

[19] After deducting reserve of $8,000.

[20] After deducting reserve of $6,232. In addition, tax sale lands of $10,279.

[21] After deducting reserve of $1,300. In addition, tax sale lands of $4,700.

[22] In addition, tax sale lands of $134,638. Reserve of $104,915.

[23] After deducting reserve of $61,677.

[24] After deducting reserve of $4,263.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Grimsby	$ 71,176	$ 69,058	$225,430	$113.40	15.1%	$	$	$225,430	$113.40	$	$ 21,000	$ .....
Haileybury	45,830	6,285 [2]	405,478	168.60	22.5%	.....	.....	405,478	168.60	.....	18,600	.....
Hanover	47,541	66,931	350,542	109.89	14.6%	.....	.....	350,542	109.89	.....	7,500	.....
Hawkesbury	.....	.....	439,208 [8]	70.84	9.4%	.....	.....	439,208	70.84	.....	.....	.....
Humberstone	45,478	54,214	182,559	63.28	8.4%	.....	.....	182,559	63.28	.....	.....	.....
Hespeler	1,398	10,293	110,394	36.29	4.8%	.....	.....	110,394	36.29	70,399	3,676	.....
Huntsville	10,838	.....	147,148	48.77	6.5%	.....	.....	147,148	48.77	.....	10,000	.....
Ingersoll (Dec. 31st, 1939)	5,113	51,186 [2]	304,628	57.46	7.7%	196,475	37.06	108,153	20.40	6,000	37,000	.....
Kapuskasing	186,476	284,794	647,025	179.73	23.9%	.....	.....	647,025	179.73	.....	.....	.....
Kenora	286,235	120,603	959,236 [1]	113.30	15.1%	327,176	38.65	632,060	74.65	.....	39,500	4,143
Kincardine	.....	43,276	127,087	51.18	6.8%	.....	.....	127,087	51.18	2,249	32,708	.....
Kingsville	58,956	183,243 [2]	434,860	177.28	23.6%	.....	.....	434,860	177.28	.....	.....	.....
Leamington	[3]	[3]	608,022	100.53	13.4%	.....	.....	608,022	100.53	.....	.....	.....
Leaside	271,116	634,268 [2]	1,311,100	238.69	31.9%	.....	.....	1,311,100	238.69	56,500	.....	.....
Lindsay	50,545	99,984 [2]	326,408	42.47	5.7%	11,284	1.47	315,124	41.00	.....	.....	.....
Listowel	14,587	15,700 [2]	79,764	26.75	3.6%	.....	.....	79,764	26.75	.....	19,588	.....
Long Branch	?	?	850,275	199.69	26.6%	.....	.....	850,275	199.69	.....	.....	.....
Meaford	27,395	1,278 [2]	67,023	24.29	3.2%	.....	.....	67,023	24.29	.....	.....	.....
Merritton	84,528	.....	102,247	35.03	4.7%	.....	.....	102,247	35.03	.....	90	.....
Midland	120,864	687,966 [2]	1,130,151	173.52	23.1%	.....	.....	1,130,151	173.52	.....	.....	.....
Mimico	327,330 [4]	.....	1,611,385 [4]	215.80	28.8%	.....	.....	1,611,385	215.80	.....	.....	.....
Napanee	39,293	94,895 [2]	266,056	82.09	10.9%	.....	.....	266,056	82.09	.....	.....	.....
New Liskeard	8,965	69,903	151,816	50.44	6.7%	.....	.....	151,816	50.44	.....	.....	.....
Newmarket	71,388	42,943	196,456	51.70	6.9%	.....	.....	196,456	51.70	.....	18,000	.....
New Toronto	85,181	?	1,320,664 [7]	175.62	23.4%	.....	.....	1,320,664	175.62	.....	.....	.....
Oakville	44,172	59,775	250,396	64.74	8.6%	.....	.....	250,396	64.74	7,600	.....	.....
Orangeville	.....	.....	402,576	157.38	21.0%	.....	.....	402,576	157.38	.....	.....	.....
Orillia	100,220	93,853	898,849	98.01	13.1%	27,242	2.97	871,607	95.04	.....	21,479	.....
Paris	51,006	235,448 [2]	336,684	76.05	10.1%	140,436	31.72	196,248	44.33	10,013	14,987	123,709 [2]
Parry Sound	17,079	?	388,343	83.16	11.1%	.....	.....	388,343	83.16	.....	.....	.....
Pembroke	335,701	43,577 [2]	726,567	69.66	9.3%	.....	.....	726,567	69.66	.....	.....	.....
Penetanguishene	5,558	675	175,041	41.91	5.6%	.....	.....	175,041	41.91	.....	.....	.....
Perth	16,028	282,748 [2]	436,305 [5]	103.96	13.9%	.....	.....	436,305	103.96	.....	27,400	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Includes $16,876 unsold bonds. In addition, $13,100 guaranteed debt.
[2] Total for local improvements.
[3] Debt consolidated.
[4] Separate school debt of $46,280 not included.
[5] Including $16,060 for local improvements levied in 1927 and not applied.
[7] Includes $28,062 assumed from other municipalities and $5,000 unsold debentures.
[8] Includes principal due and unpaid of $215,768. In addition, interest unpaid of $143,907.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing (x)	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 3,682	$	$	$	$ 3,682	$ 1.85	$	$ 3,682	$ 1.85	$ 5,683S	$	$ .....
Haileybury	56,758	.....	226,054	.....	282,812	117.60	.....	282,812	117.60	167S	.....	.....
Hanover	110,048	2,238	.....	.....	112,286	35.20	.....	112,286	35.20	238S	1,243S	.....
Hawkesbury	49,629	.....	247,358[3]	.....	296,987	47.90	.....	296,987	47.90	3,142S	.....	.....
Humberstone	[1]	8,000	.....	.....	8,000	2.77	.....	8,000	2.77	1,299D	?	.....
Hespeler	48,404	19,355	.....	.....	67,759	22.28	.....	67,759	22.28	1,984S	1,689S	.....
Huntsville	22,552	.....	.....	.....	22,552	7.47	.....	22,552	7.47	1,244S	1,420S	.....
Ingersoll (Dec. 31st, 1939)	140,567	79,800	3,842	.....	224,209	42.29	196,475	27,734	5.23	221S	16D	.....
Kapuskasing	.....	17,859	3,561	.....	21,420	5.95	.....	21,420	5.95	6,913S	12,816S	.....
Kenora	231,251	69,605	.....	17,302 *t*	318,159	37.58	176,872	141,287	16.68	4,324S	8,846S	7,705S *t*
Kincardine	14,997	3,090	.....	.....	18,087	7.28	.....	18,087	7.28	1,015D	781S	.....
Kingsville	43,672	27,156	.....	.....	70,828	28.88	.....	70,828	28.88	304S	131D	.....
Leamington	80,920	.....	.....	219 *g*	81,139	13.41	.....	81,139	13.41	5,450S	.....	16,248S *g*
Leaside	124,537	.....	.....	.....	124,537	22.68	.....	124,537	22.68	1,477S	?	.....
Lindsay	41,622	67,421	.....	.....	109,043	14.19	.....	109,043	14.19	2,123S	2,751D	.....
Listowel	7,698	.....	8,497	.....	16,196	5.43	.....	16,196	5.43	4,416S	3,086S	.....
Long Branch	138,594	10,576	1,175[2]	.....	150,345	35.31	.....	150,345	35.31	1,421D	.....	.....
Meaford	5,232	13,674	.....	.....	18,906	6.48	.....	18,906	6.48	1,696S	3,902D	.....
Merritton	8,277	6,950	.....	.....	15,227	5.22	.....	15,227	5.22	2,036S	25,347S	.....
Midland	127,078	24,950	.....	.....	152,028	23.34	.....	152,028	23.34	1,648S	11,977D	.....
Mimico	242,391	77,830	.....	.....	320,221	42.88	.....	320,221	42.88	265S	2,139S	.....
Napanee	89,567	.....	.....	.....	89,567	27.64	.....	89,567	27.64	5,753S	2,679S	.....
New Liskeard	16,755	.....	.....	.....	16,755	5.57	.....	16,755	5.57	6,251S	.....	.....
Newmarket	42,778	10,000	.....	.....	52,778	13.89	.....	52,778	13.89	2,830D	901D	.....
New Toronto	166,893	1,417	27,260	.....	195,570	26.01	.....	195,570	26.01	18,520S	22,600S	.....
Oakville	15,840	3,488	.....	.....	19,328	5.00	.....	19,328	5.00	6,341D	8,453S	.....
Orangeville	8,778	.....	.....	.....	8,778	3.44	.....	8,778	3.44	2,706S	1,020S	.....
Orillia	35,037	447,913	.....	.....	482,950	52.66	.....	482,950	52.66	2,788S	20,160S	.....
Paris	20,453	3,386	.....	.....	23,839	5.39	.....	23,839	5.39	660S	1,084D	.....
Parry Sound	5,100	202,700	.....	.....	207,800	44.50	.....	207,800	44.50	4,800D	11,231S	.....
Pembroke	237,463	.....	.....	.....	237,463	22.76	.....	237,463	22.76	6,870S	.....	.....
Penetanguishene	37,880	12,036	.....	.....	49,916	11.95	.....	49,916	11.95	84S	930D	.....
Perth	54,856	38,051	.....	.....	92,907	22.14	.....	92,907	22.14	2,427S	4,181S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

g Gas.
S Surplus.
t Telephone.
D Deficit.
[1] Waterworks debt of $129,082 issued under local improvement plan.
[2] Has since been paid off.
[3] Including interest.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1940		TAXES COLLECTED IN 1940 (Current and Arrears)	1940 TAX LEVY UNPAID as at Dec. 31, 1940	ACCUMULATED TAX ARREARS (Including 1940 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO													
Petrolia	3,148	2,596	2,768	$ 71,334 (X)	$ 25.77	$1,364,196	$ 493	$ 62,826	$22.70	$ 61,938	$13,143	$22,176	$ 8.01
Picton	3,356	3,580	3,400	33,385	9.82	2,726,745	802	95,908	28.21	97,080	6,976	13,581	3.99
Port Colborne	3,415	6,503	6,772	870,321	128.52	8,474,560 [18]	1,251	279,303	41.24	281,681	13,754	18,129 [2]	2.68
Port Hope	4,456	4,723	4,997	194,911	39.01	2,542,939	509	122,142	24.44	119,911	14,297	31,916 [19]	6.39
Prescott	2,636	2,984	2,930	128,637	43.90	1,569,519	535	72,198	24.64	70,979	8,781	14,753 [29]	5.04
Preston	5,423	6,280	6,337	270,082	42.62	5,352,285 [26]	845	174,372	27.52	188,044	21,386	65,771 [20]	10.38
Renfrew	4,906	5,296	5,078	281,716	55.48	4,755,299	936	151,915	29.92	158,337	23,782	40,984 [13]	8.07
Riverside	1,155	4,432	5,235	2,803,795	535.59	3,264,177	624	130,618	24.95	130,933	31,724	167,521 [25]	32.00
Rockland	3,496	2,118	2,140	25,959	12.13	235,725	110	31,067	14.52	28,532	9,201	13,982 [21]	6.53
St. Mary's	3,847	3,802	4,010	151,704	37.83	2,416,823	603	123,196	30.72	124,942	19,253	35,846 [4]	8.94
Simcoe	3,953	5,226	6,340	334,764	52.80	4,657,833	735	177,686	28.03	178,270	4,038	15,666	2.47
Sioux Lookout	1,127	2,088	1,967	48,356	24.58	1,012,800	515	56,065	28.50	53,253	22,463	48,467	24.64
Smith's Falls	6,790	7,108	7,741	441,655	57.05	4,553,725	588	238,709	30.84	236,543	28,635	74,910 [28]	9.68
Stamford Twp.	4,376	7,743	8,032	735,781	91.61	8,109,550	1,010	276,066	34.37	280,099	30,912	26,331 [12]	3.28
Strathroy	2,691	2,964	2,835	74,533	26.29	1,562,195	551	78,660	27.75	78,330	11,626	21,588	7.61
Sturgeon Falls	4,125	4,234	4,817	261,735	54.34	1,687,319	350	102,084	21.19	97,483	22,299	43,659 [30]	9.06
Swansea	.....	5,031	6,606	903,641	136.79	4,611,841	698	253,561	38.38	282,286	50,880	104,977 [3]	15.89
Teck Twp.	1,170	9,129	24,113	1,608,598	66.70	7,469,896 [5]	310	695,127 [6]	28.83	672,490	102,834	181,247 [7]	7.52
Tecumseh	978	2,129	2,331	401,716	172.34	1,034,220	444	45,055	19.33	46,326	11,246	40,242 [8]	17.26
Thorold	4,825	5,092	5,080	437,196	86.06	2,833,859	558	153,011	30.12	158,349	29,169	63,069 [22]	12.42
Tillsonburg	2,974	3,385	4,602	143,417	31.16	2,448,070	532	102,173	22.20	99,757	7,544	13,279	2.89
Tisdale Twp.	3,918	5,761	10,069	318,418	31.62	6,401,380 [16]	636	340,559 [15]	33.82	443,643 [15]	31,881	72,599 [14]	7.21
Trenton	5,902	6,276	7,655	584,727	76.38	3,550,026	464	202,334	26.43	196,428	42,125	135,396 [9]	17.69
Walkerton	2,344	2,431	2,641	24,059	9.11	1,058,141	401	55,493	21.01	57,360	10,917	21,605 [23]	8.18
Wallaceburg	4,006	4,326	4,802	46,510	9.69	2,492,259	519	113,626	23.66	118,673	13,285	63,786 [24]	13.28
Waterloo	5,883	8,095	8,726	467,564	53.58	6,613,145	758	269,719	30.91	275,052	13,134	33,568 [10]	3.85
Weston	3,166	4,723	5,496	778,874	141.72	4,023,446	732	203,694	37.06	206,080	29,346	48,348 [11]	8.80
Whitby	2,800	3,890	4,236 [27]	173,278	40.91	2,583,623	610	107,379	25.35	111,012	20,334	32,694 [17]	7.72
Wingham	2,092	1,959	2,114	46,888	22.18	1,079,087	510	58,593	27.72	58,960	10,015	19,717	9.33
York Twp. North	.....	12,263	20,382	2,171,644	106.55	11,787,898	578	729,288	35.78	734,151	191,960	473,160 [1]	23.21

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] In addition, tax sale lands of $379,049. Reserve of $285,728 against tax arrears and tax sale lands.
[2] After deducting reserve of $7,480. In addition, tax sale lands of $16,783, covered by reserve.
[3] In addition, tax sale lands of $21,195.
[4] After deducting reserve of $15,419.
[5] In addition, mines assessed on income, but otherwise exempt, $14,822,378.
[6] Includes $280,572 received from mining companies.
[7] After deducting reserve of $4,334. In addition, tax sale lands of $36,748, against which reserve, $27,278.
[8] In addition, tax sale lands of $55,128. Reserve not deducted of $72,323.
[9] Includes tax agreements of $32,047, tax sale lands of $70,818, and after deducting reserve of $63,265.
[10] Reserve of $26,552 against this.
[11] In addition, tax sale lands of $140,031, covered by reserve.
[12] After deducting reserve of $37,924. In addition, tax sale lands of $26,390.
[13] After deducting reserve of $30,200. In addition, tax sale lands of $20,276, covered by reserve.
[14] After deducting reserve of $18,258.
[15] Includes $192,176 received from mining companies.
[16] In addition, $10,368,040 mine valuation, subject only to special rate. Total, $16,769,420.
[17] After deducting reserve of $4,743. In addition, tax sale lands of $8,291, fully covered by reserve.
[18] Includes $3,039,055 assessed for schools only.
[19] After deducting reserve of $1,330. In addition, tax sale lands of $13,971.
[20] Including tax sale lands of $22,093 and after deducting reserve of $24,766.
[21] Including tax sale lands of $6,986 and after deducting reserve of $11,338.
[22] Including tax agreements and after deducting reserve of $1,308. In addition, tax sale lands of $49,732.
[23] After deducting reserve of $12,203.
[24] After deducting reserve of $9,952.
[25] In addition, tax sale lands, etc., of $379,517.
[26] Increase over 1939 due to reassessment.
[27] In addition, 2,008 patients in institutions.
[28] In addition, tax sale lands of $11,608.
[29] After deducting reserve of $3,477. In addition, tax sale lands of $1,361.
[30] Including tax sale lands of $43,501 and after deducting reserve of $70,882.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements, For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 48,168	$ 16,217[1]	$ 84,949[6]	$ 30.69	4.1%	$	$	$ 84,949	$ 30.69	$	$ 8,479	$ .....
Picton	16,217	.....	71,541	21.04	2.8%	.....	.....	71,541	21.04	.....	8,500	.....
Port Colborne	202,529	407,422[1]	964,487	142.42	19.0%	.....	.....	964,487	142.42	.....	.....	.....
Port Hope	41,280	106,264[1]	223,293	44.68	5.9%	12,300	2.46	210,993	42.22	.....	.....	.....
Prescott	130,000	44,600[1]	187,445	63.97	8.5%	58,808	20.07	128,637	43.90	.....	8,000	.....
Preston	34,527	92,072	325,529	51.37	6.8%	.....	.....	325,529	51.37	11,800	66,000	.....
Renfrew	132,369	23,863[1]	502,204	98.90	13.2%	.....	.....	502,204	98.90	.....	28,500	.....
Riverside	104,357†	513,369[1]†	2,863,056[8]	546.91	.....	.....	.....	2,863,056	546.91	[11]	[9]	.....
Rockland	.....	.....	39,580[7]	18.50	2.4%	.....	.....	39,580	18.50	.....	.....	.....
St. Mary's	115,157	61,107[1]	251,459	62.71	8.4%	72,093	17.98	179,366	44.73	.....	26,068	.....
Simcoe	194,476	113,747[1]	396,257	62.50	8.3%	.....	.....	396,257	62.50	.....	.....	.....
Sioux Lookout	35,247	.....	55,976	28.46	3.8%	.....	.....	55,976	28.46	.....	22,655	.....
Smith's Falls	13,725	206,756	552,226	71.34	9.5%	.....	.....	552,226	71.34	.....	75,051	.....
Stamford Twp.	209,964	254,706	831,716	103.55	13.8%	.....	.....	831,716	103.55	.....	19,901[5]	.....
Strathroy	23,356	30,431[1]	113,428	40.01	5.3%	.....	.....	113,428	40.01	.....	.....	.....
Sturgeon Falls	.....	75,228[1]	291,660[10]	60.55	8.1%	.....	.....	291,660	60.55	.....	.....	.....
Swansea	88,970	379,393	972,570	147.23	19.6%	.....	.....	972,570	147.23	.....	17,723	.....
Teck Twp.	431,948	12,981	1,608,398[2]	66.70	8.9%	.....	.....	1,608,398	66.70	63,500	90,849	.....
Tecumseh	9,181†	55,487[1]†	458,523[3]	196.71	26.2%	.....	.....	458,523	196.71	.....	.....	.....
Thorold	127,065	127,641[1]	552,457	108.75	14.5%	.....	.....	552,457	108.75	.....	.....	.....
Tillsonburg	23,211	11,481[1]	307,562	66.83	8.9%	4,536	.99	303,026	65.85	.....	.....	.....
Tisdale Twp.	234,085	9,142[1]	666,520	66.19	8.8%	.....	.....	666,520	66.19	.....	155,561	.....
Trenton	169,606	121,506	708,661	92.57	12.3%	.....	.....	708,661	92.57	.....	65,206	.....
Walkerton	.....	11,124	81,674	30.93	4.1%	.....	.....	81,674	30.93	.....	33,500	.....
Wallaceburg	45,714	790[1]	187,353	39.02	5.2%	.....	.....	187,353	39.02	.....	25,000	.....
Waterloo	203,961	123,583	473,674	54.28	7.2%	.....	.....	473,674	54.28	.....	16,970	.....
Weston	198,195	176,367	851,013	154.84	20.6%	.....	.....	851,013	154.84	13,299	.....	.....
Whitby	80,495	3,541[1]	306,666	72.39	9.7%	.....	.....	306,666	72.39	.....	30,000	.....
Wingham	321	17,401	143,426	67.84	9.0%	32,563[4]	15.40	110,863	52.44	.....	35,159	.....
York Twp. North	442,062	1,165,457[1]	2,626,725	128.87	17.2%	.....	.....	2,626,725	128.87	40,000	60,000	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
† Unmatured debt only.
[2] In addition, 1939 separate school debt of $141,764.
[3] Includes $335,172 overdue principal and amount owing Sandwich East, but not $95,679 S.W. & A. Rly. guarantee, $57,522 separate schools, nor $173,087 interest unpaid.
[4] Includes $5,544 Sandwich East Twp. debentures and $1,983 Riverside. Actuarial requirements, $25,853.
[5] Entirely covered by Provincial subsidy receivable.
[6] Includes unsold bonds of $1,864.
[7] Including $22,443 overdue principal, but not $12,657 interest due and unpaid.
[8] Includes $116,414 unsold bonds, against which bank loan of $73,773. Also overdue principal. Debts assumed from other municipalities of $56,211, and share of Essex Border Utilities debt of $47,975. Does not include S.W. & A. Rly. guarantee of $214,824, nor separate school debt of $149,735.
[9] Interest due and unpaid of $960,560.
[10] Includes $128,547 overdue principal.
[11] See note [8]. In addition, local improvement loans of $50,205.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 3,331	$ 10,284	$	$	$ 13,615	$ 4.92	$	$ 13,615	$ 4.92	$ 2,750S	$ 3,248S	$ .....
Picton	38,156	.....	.....	.....	38,156	11.22	.....	38,156	11.22	3,087S	3,229S	.....
Port Colborne	43,494	38,050	12,622	.....	94,166	13.90	.....	94,166	13.90	1,511S	8,485S	.....
Port Hope	28,382	.....	.....	.....	28,382	5.68	12,300	16,082	3.21	3,152S	1,245D	.....
Prescott	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,682S	1,691D	.....
Preston	35,153	20,294	.....	.....	55,447	8.75	.....	55,447	8.75	7,035S	3,685S	.....
Renfrew	31,582	188,906	.....	.....	220,488	43.42	.....	220,488	43.42	7,266S	3,030D [3]	.....
Riverside	.....	20,431†	38,830†	.....	59,261	11.32	.....	59,261	11.32	.....	3,197S	.....
Rockland	10,158	3,463	.....	.....	13,621	6.37	.....	13,621	6.37	455S	?	.....
St. Mary's	24,125	22,575	.....	.....	46,699	11.65	19,037	27,662	6.90	1,514S	6,803S	.....
Simcoe	32,016	29,477	.....	.....	61,493	9.70	....	61,493	9.70	10,536S	6,012S	.....
Sioux Lookout	.....	.....	7,620	.....	7,620	3.88	.....	7,620	3.88	.....	.....	.....
Smith's Falls	108,578	1,993	.....	.....	110,571	14.29	.....	110,571	14.29	5,704S	4,178S	.....
Stamford Twp.	[2]	84,098	11,837	.....	95,935	11.94	.....	95,935	11.94	615S	8,726S	.....
Strathroy	16,972	21,923	.....	.....	38,895	13.72	.....	38,895	13.72	2,531S	2,374D	.....
Sturgeon Falls	28,161	1,765	.....	.....	29,925	6.21	.....	29,925	6.21	4,027D	10,158S	.....
Swansea	.....	68,929	.....	.....	68,929	10.44	.....	68,929	10.44	.....	12,477S	.....
Teck Township	[1]	.....	.....	.....	[1]	.....	.....	[1]	.....	[1]	.....	.....
Tecumseh	54,018†	2,789†	.....	.....	56,807†	24.37	.....	56,807†	24.37	1,833S	2,276S	.....
Thorold	115,261	.....	.....	.....	115,261	22.69	.....	115,261	22.69	11,169S	10,639S	.....
Tillsonburg	148,140	11,469	.....	.....	159,609	34.69	.....	159,609	34.69	3,754S	1,422S	.....
Tisdale Twp.	348,102*y*	.....	.....	.....	348,102	34.57	.....	348,102	34.57	2,506S [4]	.....	.....
Trenton	90,793	33,141	.....	.....	123,934	16.19	.....	123,934	16.19	9,157S	2,376S	.....
Walkerton	15,622	41,993	.....	.....	57,615	21.82	.....	57,615	21.82	738S	101S	.....
Wallaceburg	119,526*y*	21,322	.....	.....	140,843	29.33	.....	140,843	29.33	1,584S	1,552S	.....
Waterloo	2,816	2,350	.....	944*g*	6,110	.70	.....	6,110	.70	1,467S	4,555S	1,594S*g*
Weston	37,521	12,217	.....	22,401*r*	72,139	13.12	.....	72,139	13.12	6,782S	3,488S	? *r*
Whitby	104,555	17,715	11,118	.....	133,388	31.48	.....	133,388	31.48	1,956D	3,495S	.....
Wingham	51,368	23,875	.....	.....	75,242	35.59	11,267	63,975	30.26	1,067D	649D	.....
York Twp. North	107,261	318,480	.....	29,340*r*	455,081	22.32	.....	455,081	22.32	1,727S	30,762S	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

† Unmatured debt only.
r Street railway.
S Surplus.
g Gas.
y Waterworks and sewers.
D Deficit.

[1] Waterworks and sewer debt, $1,022,621, of which $15,572 on general account, $35,682 in School Section No. 1. Deficit on operation before debt charges of $656. In School Section No. 2, debt $971,366, and surplus on operation $92,536, before debt charges.

[2] On local improvement basis.
[3] After rebuilding canal wall.
[4] Before debt charges.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1940		TAXES COLLECTED IN 1940 (Current and Arrears)	1940 TAX LEVY UNPAID as at Dec. 31, 1940	ACCUMULATED TAX ARREARS (Including 1940 Taxes Unpaid) After Deducting Reserve, if any	
	Dominion Census		Town's Report										
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
NEW BRUNSWICK				(X)									
Bathurst (Feb. 28th, 1941)	3,327	3,300	4,000	$312,138	$ 78.03	$3,367,970	$ 842	$ 87,000[17]	$21.75	$ 91,620[17]	$14,972[17]	$16,436[17]	$ 4.11
Campbellton	5,570	6,505	7,500	453,000	60.40	5,063,384	675	170,157	22.69	170,612	54,355	154,863[16]	20.65
Chatham	4,506	4,017	4,017	‡	.....	1,483,191	369	75,324	18.75	72,525	34,403	73,494[1]	18.30
Dalhousie	1,958	3,974	5,000	404,288	80.86	2,095,080	419	56,976	11.40	54,258	23,211	33,306[20]	6.66
Edmundston	4,035	6,430	7,000	‡	.....	3,971,425	567	195,539	27.94	210,595	48,227	60,910[2]	8.70
Fredericton	8,114	8,830	12,000	678,551	56.55	11,010,455	918	309,451	25.79	302,882	74,693	100,719[3]	8.39
Newcastle	3,507	3,383	3,400	72,586	21.35	2,020,645	594	70,977	20.88	73,035	22,469	63,791[6]	18.76
Sackville	2,113	2,234	2,300	18,880	8.21	1,474,750	641	76,248	33.15	68,479	16,572	20,553[10]	8.94
Sussex (Oct. 31st, 1940)	2,198	2,252	2,252	89,647	39.81	1,291,200	575	55,872	24.81	55,171	5,618[21]	19,604	8.70
St. Stephen	3,452	3,437	3,437	116,441	33.88	2,440,000	710	92,500	26.91	92,688	1,541	52,984[22]	23.53
Woodstock	3,380	3,259	3,300	97,002	29.39	2,605,800	790	84,852	25.71	85,304	23,937	39,017[14]	11.82
NOVA SCOTIA													
Amherst	9,998	7,450	7,250	499,625	68.91	3,846,680	531	175,364	24.19	171,910	39,169	99,636	13.74
Bridgewater	3,147	3,262	3,400	237,591	69.88	1,650,815	486	69,447	20.43	69,483	8,627	11,119	3.27
Dartmouth	7,899	9,100	12,000	426,963	35.58	5,139,095	428	194,694	16.22	209,000*x*	52,528	64,737[13]	5.39
Dominion	2,390	2,846	3,200	105,906	33.10	387,685	121	40,895	12.78	37,380	17,258	30,059	4.14
Inverness	2,963	2,900	2,900	34,304	11.83	393,415	136	31,143	10.74	30,002	10,711	22,204[4]	7.66
Kentville	2,717	3,033	3,800	181,029	47.64	1,462,820	385	72,555	19.09	75,713	22,985	30,319	7.98
Liverpool	2,294	2,669	3,200	152,284	47.59	1,349,650	422	56,006	17.50	53,985	4,836	19,830	6.20
Lunenburg	2,792	2,727	3,000	73,746	24.58	1,562,272	521	76,799	25.60	78,012	4,473	8,117[5]	2.70
New Glasgow	8,974	8,858	9,000	412,883	45.88	5,617,925	624	185,391	20.60	189,475	55,714	98,957[7]	11.00
New Waterford	5,615	7,745	8,000	408,693	51.09	2,012,230	252	162,320	20.29	155,733	44,724	68,472[8]	8.56
North Sydney	6,585	6,139	6,600	225,074	34.10	2,215,215[19]	336	117,821	17.85	118,173	46,906	76,828[18]	11.64
Parrsboro	2,748	2,455	2,000	45,306	22.65	436,260	218	32,719	16.36	29,854	10,680	17,242	8.62
Pictou	2,988	3,152	3,152	160,103	50.79	1,397,900	443	50,376	15.98	53,022	7,516	13,033[9]	4.13
Springhill	4,958	6,355	6,500	248,954	38.30	1,139,100	175	110,841	17.05	109,327	29,482	53,441[11]	8.22
Stellarton	5,312	5,002	5,300	76,968	14.52	2,345,450	443	81,845	15.44	82,669	19,342	45,000[12]	8.49
Sydney Mines	8,327	7,769	7,769	188,604	24.28	1,960,167	252	120,709	15.54	122,446	47,573	215,773	27.77
Trenton (Dec. 31st, 1939)	2,844	2,613	2,613	87,471	33.48	1,253,855	480	58,161	22.26	55,052	10,638	24,920[23]	9.54
Truro	7,562	7,901	10,000	‡	.....	5,384,725	538	187,228	18.72	188,773	19,751	28,376	2.84
Westville (Dec. 31st, 1939)	4,550	3,946	4,000	92,476	23.12	1,321,335	330	59,192	14.80	52,821	26,162	86,800[24]	21.70
Windsor (Dec. 31st, 1939)	3,591	3,032	3,032	89,893	29.65	1,555,375	513	73,722	24.31	70,907	17,937	33,660	11.10
Yarmouth	7,073	7,055	8,000	271,643	33.96	4,230,300	529	193,610	24.20	191,569	46,916	73,229[15]	9.15
PRINCE EDWARD ISLAND													
Summerside	3,228	3,759	4,500	414,713	92.16	3,173,575	705	54,093	12.02	54,405	1,233	7,669	1.70

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
‡ Not segregated.
x Approximate.
[1] After deducting reserve of $38,310.
[2] After deducting reserve of $26,748.
[3] After deducting reserve of $70,000.
[4] After deducting reserve of $12,587.
[5] Provision for uncollectibles, $4,158.
[6] After deducting reserve for realization of taxes of $19,953.
[7] After deducting reserve of $5,000.
[8] After deducting reserve of $37,033.
[9] After deducting reserve of $2,000.
[10] After deducting reserve of $12,349.
[11] After deducting reserve of $8,160.
[12] After deducting reserve of $6,342.
[13] After deducting reserve of $21,795.
[14] After deducting reserve of $7,131.
[15] After deducting reserve of $28,974.
[16] After deducting reserve of $104,936.
[17] Not including schools.
[18] After deducting reserve of $80,390.
[19] As at Dec. 31st, 1939.
[20] After deducting reserve of $6,309.
[21] Not inclusive of school tax arrears.
[22] After deducting reserve of $11,529.
[23] After deducting reserve of $5,000.
[24] After deducting reserve of $26,323.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements. For Public Utilities, See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owners' Share Only)
	Schools (High and Public)	Local Improvements (Owners' Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount Borrowed in Anticipation of Debenture Issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1941)	$ 38,000	$	$722,500	$180.62	24.1%	$240,362	$60.09	$482,138	$120.53	$	$ 27,290	$ .....
Campbellton	154,000	.....	1,111,000	148.13	19.7%	461,612	61.55	649,388	86.58	47,575	21,823	.....
Chatham	18,000	.....	379,500	94.47	12.6%	149,510	37.22	229,990	57.25	4,992	16,677 [5]	.....
Dalhousie	85,000	.....	697,500	139.50	18.6%	51,875	10.37	645,625	129.13	20,000	23,726	.....
Edmundston	313,000	.....	1,471,178	210.17	28.0%	220,048	31.44	1,251,130	178.73	25,000	26,500	.....
Fredericton	175,500	.....	1,115,254 [1]	92.94	12.4%	262,551	21.88	852,703	71.06	.....	43,634	.....
Newcastle	85,000	.....	351,000 [2]	103.24	13.7%	260,730 [6]	76.69	90,270	26.55	.....	22,500	.....
Sackville	.....	.....	362,500 [7]	157.61	21.0%	170,118	73.96	192,382	83.64	21,737	.....	.....
Sussex (Oct. 31st, 1940)	60,000	.....	224,000	99.47	13.3%	126,129 [9]	56.01	97,871	43.46	.....	.....	.....
St. Stephen	22,000	.....	453,000	131.80	17.6%	265,559	77.26	187,441	54.54	.....	27,228	.....
Woodstock	7,000	.....	169,002 [4]	51.21	6.8%	.....	.....	169,002	51.21	.....	12,065	.....
NOVA SCOTIA												
Amherst	146,550	.....	1,023,400 [10]	141.16	18.8%	501,032	69.11	522,368	72.05	.....	53,359	.....
Bridgewater	88,300	.....	803,174	236.23	31.5%	260,387	76.58	542,787	159.64	.....	24,001	.....
Dartmouth	318,500	.....	1,380,257	115.02	15.3%	578,435	48.20	801,822	66.82	6,280	56,550	.....
Dominion	.....	.....	124,100	17.12	2.3%	2,742	.38	121,358	16.74	.....	3,821	.....
Inverness	250	.....	63,250	21.81	2.9%	14,498	5.00	48,752	16.81	.....	4,769	.....
Kentville	107,478	.....	393,754 [8]	103.62	13.8%	161,585	42.52	232,169	61.10	.....	12,413	.....
Liverpool	69,400	.....	408,700	127.72	17.0%	115,227	36.01	293,473	91.71	.....	6,295	.....
Lunenburg	47,000	.....	274,500	91.50	12.2%	113,159	37.72	161,341	53.78	11,976	.....	.....
New Glasgow	189,000	.....	1,064,450	118.27	15.8%	589,765	65.53	474,685	52.74	.....	.....	.....
New Waterford	45,000	.....	474,000 [3]	59.25	7.9%	65,307	8.17	408,693	51.09	.....	40,742	.....
North Sydney	36,000	.....	423,000	64.09	8.5%	180,426	27.34	242,574	36.75	.....	20,472	.....
Parrsboro	12,500	.....	139,900	69.95	9.3%	41,052	20.52	98,848	49.42	.....	6,245	.....
Pictou	105,755	.....	349,755	110.96	14.8%	97,390	30.90	252,365	80.06	23,167	3,759	.....
Springhill	68,100	.....	403,200	62.03	8.3%	87,908	13.52	315,292	48.51	.....	37,305	.....
Stellarton	72,000	.....	294,000	55.47	7.4%	174,391	32.90	119,609	22.57	.....	.....	.....
Sydney Mines	96,500	.....	309,000	39.77	5.3%	60,090	7.73	248,910	32.04	.....	2,451	.....
Trenton (Dec. 31st, 1939)	42,000	.....	239,300	91.58	12.2%	134,265	51.38	105,035	40.20	.....	.....	.....
Truro	345,600	.....	1,105,735	110.57	14.7%	532,320	53.23	573,415	57.34	.....	1,348	.....
Westville (Dec. 31st, 1939)	60,000	.....	198,600	49.65	6.6%	31,803	7.95	166,797	41.70	.....	18,496	.....
Windsor (Dec. 31st, 1939)	46,000	.....	277,300	91.46	12.2%	135,554	44.71	141,746	46.75	.....	64,148	.....
Yarmouth	120,000	.....	703,500	87.94	11.7%	112,370	14.05	591,130	73.89	.....	44,961	.....
PRINCE EDWARD ISLAND												
Summerside	60,000	.....	715,000	158.89	21.2%	233,034	51.79	481,966	107.10	31,033	18,967	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

[1] In addition, $40,450 guaranteed.
[2] In addition, $21,500 guaranteed.
[3] In addition, contingent liability for hospital bonds of $13,000.
[4] In addition, $25,000 guaranteed bonds.
[5] Also owe county rates of $39,859.
[6] Including school sinking funds of $35,914.
[7] Including unsold debentures of $18,000.
[8] Includes $140,500 Town's bonds held by Province as collateral security *re* housing.
[9] Includes school sinking funds of $13,921.
[10] Includes $80,000 for Winter Fair serviced by Government grant.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
					GROSS TOTAL							
	Waterworks	Electric Light and Power	Housing (x)	Others	Amount	Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28th, 1941)	$242,000*y*	$	$ 38,000*e*	$	$280,000	$70.00	$110,000*e*	$170,000	$42.50	$ 1,355D[1]	$	$
Campbellton	105,000	65,000	70,000		240,000	32.00	43,612	196,388	26.18	273S	20,936S	
Chatham	153,500*y*	29,500			183,000	45.56	‡	‡		905S[1]	?	
Dalhousie	220,000	45,000			265,000	53.00	23,663	241,337	48.27	1,698S	3,850S	
Edmundston	360,000	490,000	32,765		882,765	126.11	‡	‡		3,942D	35,099S	
Fredericton	220,000		34,254		254,254	21.19	80,102	174,152	14.51	1,662D		
Newcastle	56,000*y*	95,000			151,000	44.41	133,316	17,684	5.20	850S	?	
Sackville	259,000*y*		3,500		262,500	114.13	88,998	173,502	75.44	274S		
Sussex (Oct. 31st, 1940)	52,000*y*	45,000			97,000	43.07	88,756	8,244	3.66	4,063D	3,198S	
St. Stephen	282,000				282,000	82.05	211,000*e*	71,000	20.66	?		
Woodstock	62,000		10,002		72,002	21.82		72,002	21.82	3,518S		
NOVA SCOTIA												
Amherst	132,000				132,000	18.21	109,257	22,743	3.14	3,920S		
Bridgewater	131,500	262,074			393,574	115.76	88,378	305,196	89.76	60S*y*	11,650S	
Dartmouth	441,800*y*		49,157	145,000[2]	635,957	53.00	261,098	374,859	31.24	3,950S		72,663S*f*
Dominion	16,000				16,000	2.21	548	15,452	2.13	477D		
Inverness	20,000				20,000	6.90	5,552	14,448	4.98	1,003S		
Kentville	40,611	17,887	21,554		80,052	21.07	28,912	51,140	13.46	4,338S	11,371S	
Liverpool	150,600	67,900			218,500	68.28	77,311	141,189	44.12	2,096D	11,665S	
Lunenburg	54,000	51,000			105,000	35.00	17,405	87,595	29.20	2,306S	1,730S	
New Glasgow	349,400				349,400	38.82	287,598	61,802	6.87	3,668S		
New Waterford												
North Sydney	22,500*y*				22,500	3.41	5,000*e*	17,500	2.65	12,066S[1]		
Parrsboro	51,500	34,000			85,500	42.75	31,958	53,542	26.77	76S	2,308S	
Pictou	117,900	11,000			128,900	40.89	36,638	92,262	29.27	937S	4,715S	
Springhill	72,500				72,500	11.15	6,172	66,328	10.20	1,956S		
Stellarton	107,500				107,500	20.28	64,859	42,641	8.05	5,348S		
Sydney Mines	66,500				66,500	8.56	6,194	60,306	7.76	29D[3]		
Trenton (Dec. 31st, 1939)	95,500				95,500	36.55	77,936	17,564	6.72	1,825S[1]		
Truro	130,630	168,725			299,355	29.94	‡			13,491S	19,784S	
Westville (Dec. 31st, 1939)	80,000*y*				80,000	20.00	5,679	74,321	18.58	?		
Windsor (Dec. 31st, 1939)	100,000				100,000	32.98	47,100	322,900	45.77	1,600D		
Yarmouth	370,000*y*				370,000	46.25	50,513	319,487	39.94	1,592S		
PRINCE EDWARD ISLAND												
Summerside	20,000*y*	150,000			170,000	37.78	102,747	67,253	14.94	3,142S[1]	16,892S	

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
e Estimated.
f Ferries.
y Waterworks and sewers.
[1] Before debt charges.
[2] Issued for Dartmouth Ferry Commission.
[3] After interest charges, but before sinking fund or depreciation.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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MUNICIPALITY (1)	POPULATION 1940	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (2)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	BANK LOANS
							Public Utilities (4)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwhack*	6,800	104.84	$4,381,457	$109,226	$114,025	$ 16,554	$	$ 72,750	$ 3,201	$ 2,039
Coldstream*	855	26.56	621,552	21,759	19,138	2,214	28,000	28,000	26,999	.....
Coquitlam	7,600	58.00	1,315,002	61,565	58,602	25,532	15,800	135,890	54,412	31,346
Delta*	3,862	65.62	4,404,754	115,105	120,385	21,736	550,000	672,918	287,212	9,635P
Esquimalt (s)	4,000	2.34	1,921,881	87,434	88,866	16,511	.....	442,000	185,551	8,738P
North Vancouver (s)	4,788	75.00	3,072,462	185,017	161,077	148,332	452,825	2,168,841[6]	1,067,645[7]	2,311
Oak Bay*	9,086	4.00	7,981,860	227,688	236,973	15,598	98,000	594,965	289,501	.....
Penticton*	5,743	11.01	2,879,402†	124,888	131,757	21,040	235,595	934,585	579,197	.....
Richmond*	10,296	46.87	8,604,822	144,565	178,665	42,494	798,500	1,159,900	453,984	.....
Saanich* (s)	20,500	70.31	8,051,305	272,801	277,433	44,009	699,850	792,850[9]	528,163	25,000[10]
Summerland*	2,003	20.31	1,013,680	31,504	32,451	7,153	226,003	389,003	139,927	.....
West Vancouver*	8,324	38.00	3,773,799	247,237	253,987	73,868	383,255	1,551,655	749,322	.....
MANITOBA (All Rural)										
Albert*	1,147	288.00	1,432,420	36,343	45,620	69,169	.....	75,010*v*	.....	.....
Assiniboia*	1,338	33.82	697,535	38,832	44,341	25,725	62,066†	229,369*v*	.....	.....
Birtle	2,095	324.00	1,931,535	52,983	46,886	64,930	.....	89,295*v*	.....	.....
Cameron*	1,400	287.00	2,144,069	36,426	47,315	31,830	.....	73,892*v*	.....	.....
Dauphin*	5,561	568.63	2,240,992	97,996	113,098	79,482	.....	111,598*v*	.....	.....
Dufferin*	2,685	357.66	3,930,380	84,792	80,968	49,358	.....	167,323*v*	28,595	.....
Fort Garry* (s)	4,201	26.87	1,881,190	114,568	125,171	45,283	196,000*h*	957,938*w*[5]	175,983	.....
Kildonan East (s)	8,474	3.23	2,924,180	222,972	221,926	127,559	16,538	666,582*w*	58,945	.....
Kildonan West (s)	5,775	2.96	1,931,630	162,284	152,383	65,948	[3]	1,068,629*w*	8,515	.....
Kildonan North (s)	1,356	9.26	549,260	31,684	34,126	41,738	.....	90,452*v*	.....	.....
Macdonald	3,583	429.21	4,326,125	133,594	135,120	84,620	.....	320,244*v*	.....	.....
Miniota*	2,133	324.00	2,661,785	65,977	67,333	78,360	.....	79,470*v*	.....	.....
Minitonas*	3,872	456.44	1,668,470	64,561	73,707	87,437	.....	82,241*v*	.....	.....
Pipestone*	2,700	432.00	3,108,460	71,382	95,945	144,214	.....	104,626*v*	.....	.....
Portage la Prairie	6,282	740.64	8,021,985	172,514	163,603	82,500*x*	.....	65,884*v*[8]	.....	.....
Rockwood*	4,280	447.24	1,956,090	99,870	97,875	1,995	.....	98,525*v*	.....	.....
Springfield*	5,672	624.78	3,296,870	119,353	124,183	79,148	3,534	164,400*v*	.....	.....
Swan River	5,750	635.09	3,602,895	103,564	98,643	114,050	.....	57,769*v*	.....	.....
St. Andrews*	4,600	283.35	2,917,180	107,815	111,778	70,636	.....	81,784*v*	.....	.....
St. James* (s)	13,064	7.98	3,843,130	314,825	324,020	122,587	[3]	3,188,317*w*	.....	.....
St. Vital* (s)	11,194	22.57	4,095,260	252,537	254,823	115,962	[3]	1,312,776*w*	.....	.....
Wallace*	2,132	429.50	3,043,275	68,744	72,242	72,960	.....	109,995*v*	.....	.....
Westbourne	2,617	486.00	1,757,590	61,163	77,662	44,246	.....	107,576*v*	.....	.....
Woodworth	2,172	309.88	2,348,175	67,840	60,507	98,568	.....	120,571*v*	.....	.....

* Information as at Dec. 31st, 1941.
† As at Dec. 31st, 1940.
h Housing.
v Not inclusive of school debt.
w Includes municipality's share of Greater Winnipeg Water District **net** debt, which is largely carried by taxation. The amount for each municipality is as follows:

Fort Garry	$ 65,465.79	St. James	$195,341.46
Kildonan East	138,322.87	St. Vital	165,776.27
Kildonan West	91,863.28		

(s) Indicates municipality suburban or partly suburban in character.
(P) Provincial Government loan.
x Approximate.
[1] These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.
[2] Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.
[3] Debt consolidated.
[4] Includes housing debts.
[5] Includes $214,376 past-due principal.
[6] Includes matured and unpaid bonds—waterworks $55,000, others $81,000. In addition, $407,500 Burrard Inlet, Tunnel & Bridge Co. bonds.
[7] Includes $951,294, municipality's bonds at par.
[8] Municipality has repurchased and holds $47,764 of this amount.
[9] In addition, guaranteed cemetery debentures of $53,000.
[10] In addition, $36,793 loan from Dominion Government *re* waterworks, and $16,014 Provincial Government loan.

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COUNTY (7)	POPULATION (1940) (In Area Liable for County Rates) Rural	Urban	Area in Square Miles (6)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (3)	TAXES LEVIED (4)	TOTAL TAXES COLLECTED DURING THE YEAR (1)	TAXES REMAINING UNCOLLECTED DEC. 31. (1)	GROSS DEBENTURE DEBT (5)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant*	16,242	4,427	338	$19,826,800	$106,569	$106,569	$	$ 35,400	$	$ .....
Bruce*	24,288	16,670	1,467	30,780,930	169,295	169,295	.....	3,347	.....	69,000 [2]
Carleton*	33,297	9,060	885	25,655,008	446,164	446,164	.....	757,244	.....	120,000
Dufferin	10,250	4,256	561	11,132,482	90,155	72,929	17,227	181,103 [15]	.....	.....
Essex*	40,426	23,662	659	50,578,853	304,653	299,602	5,051	39,835	.....	.....
Frontenac	17,762	887	1,072	6,373,725	162,949	177,150	111,448	95,589	.....	165,000
Grey	31,868	11,663	1,673	25,764,377	250,856	250,856	.....	525,000	430,883	.....
Haldimand*	12,775	7,906	446	12,204,974‡	173,911	173,911	.....	98,260 [9]	.....	.....
Halton*	13,277	14,064	356	31,913,780	201,646	201,646	.....	220,186	.....	144,687
Hastings*	27,682	7,715	1,707	18,282,800	212,080	230,611	75,602	12,096	.....	86,500
Huron*	29,377	14,235	1,260	54,258,666	203,469	249,702	.....	.....	.....	.....
Lanark*	13,265	11,396	1,059	17,507,562	172,625	184,521	44,377	364,021	.....	69,189
Leeds and Grenville*	24,905	5,293	1,162	17,672,000	260,063	275,097	31,885	48,645	.....	5,000
Lennox and Addington*	13,853	4,041	700	9,632,295	154,923	182,272	36,533	23,000	.....	37,747
Lincoln	21,032	9,494	300	18,109,961	296,068	387,641	22,617	918,000	706,759	29,399
Middlesex	38,562	6,265	1,191	44,512,198	398,151	373,123	25,028	334,318	.....	.....
Norfolk*	22,868	12,554	625	30,327,300	233,524	233,524	.....	211,326	.....	.....
Northumberland and Durham*	30,474	21,558	1,281	35,484,700	303,747	303,747	.....	385,872	.....	46,000 [2]
Ontario	26,643	8,593	803	23,804,457	274,359	283,438	35,790	409,436	.....	76,775
Oxford*	25,254	7,403	743	28,790,200	221,724	221,724	.....	14,681	.....	81,000 [2]
Peel*	19,562	8,966	454	20,123,633	138,553	128,700	9,854	117,716 [10]	.....	50,000
Peterborough*	17,187	3,114	907	10,787,760	121,460	125,164	31,944	46,074	.....	51,872
Prescott and Russell	31,260	11,869	835	20,555,591	310,843	295,213	182,697	334,077	.....	240,000
Prince Edward	10,258	4,984	370	11,579,521	129,725	129,725	.....	31,757	.....	29,000
Renfrew*	27,260	23,525	1,700	28,399,230	229,063	229,063	.....	186,295	.....	108,000
Simcoe*	37,695	43,053	1,533	59,620,000	357,062	357,062	115,904	..... [11]	.....	48,406
Stormont, Dundas and Glengarry	49,216	22,090	1,213	39,718,418	429,220	441,951	141,366	371,685	.....	.....
Victoria*	13,387	10,464	941	19,679,915	148,587	183,268	6,288	134,546	.....	.....
Waterloo*	23,253	22,234	490	46,515,000	176,431	176,431	.....	33,864	.....	.....
Welland*	30,660	23,402	355	41,090,538	261,135	261,135	2,329	56,155 [12]	199,720	.....
Wellington*	24,274	11,186	988	35,425,709	223,560	206,113	17,447	.....	.....	92,000
Wentworth*	25,914	6,801	419	28,060,527	243,706	243,706	.....	268,531 [13]	.....	.....
York*	202,221	60,710	848	139,245,315	921,674	921,674	.....	871,000 [14]	.....	.....

* Information as at Dec. 31st, 1941. ‡ As at Dec. 31st, 1940.

[1] As county rates need not be paid until Dec. 20th, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at Dec. 31st may be paid at a date early in the next year.

[2] To be paid on receipt of government subsidy on 1941 road expenditure.

[3] At assessor's value. This property is liable for taxation by the township, village or town within whose limits it lies.

[4] These taxes are levied on the various municipalities within the county and not directly on individuals.

[5] As far as can be ascertained, none of these debts are for public utilities.

[6] Area, population and assessment do not include municipalities separate from the county.

[7] Standards used for urban municipalities do not apply, so figures have not been put on a per capita basis.

[9] In addition, guaranteed debentures of $20,546.58.

[10] In addition, guaranteed debentures of $160,000.

[11] Guaranteed debentures of $2,914,772.19.

[12] In addition, guaranteed debentures of $212,286.40.

[13] In addition, guaranteed debentures of $268,530.87.

[14] In addition, guaranteed debentures of $1,446,937.29.

[15] In addition, guaranteed debentures of $475,000.

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MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
BRITISH COLUMBIA																	
Alberni*	998	702	1,792	$486,962‡	$272	$23,173	$12.93	$24,926	$ 7,694	$17,600	$35,000	$ 55,100	$ 30.75	6.15%	$15,581	$ 8.69	$ .....
Armstrong*	983	989	989	534,694‡	541	21,448	21.69	22,738	5,003	.....	46,160	73,460	74.28	14.86%	41,120	41.58	6,000
Courtenay*	810	1,219	1,717	805,541‡	469	31,412	18.29	32,240	6,798	11,200	158,000	191,000	111.24	22.25%	120,522	70.19	228
Cumberland	3,176	2,371	2,500	228,107	91	14,811	5.92	18,210	4,152	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	1,178	1,843	2,500	802,075	321	32,083	12.83	32,729	3,512	6,091	50,000	59,591	23.83	4.80%	25,575	10.23	.....
Enderby*	783	555	524	322,978‡	616	13,580	25.92	13,439	4,914	.....	.....	24,960	47.63	9.53%	.....	.....	.....
Grand Forks	1,469	1,298	1,600	523,460	327	28,423	17.76	30,184	6,846	20,000	65,000	92,331	57.71	11.54%	31,024	19.39	.....
Greenwood	371	171	300	79,621	265	5,429	18.10	4,397	3,520	.....	.....	57,072[1]	190.24	38.00%	.....	.....	.....
Kaslo*	950	523	463	277,356‡	599	11,726	25.33	11,829	4,416	.....	40,000	40,000	86.39	17.28%	9,727	21.01	1,875
Ladysmith*	1,967	1,443	1,685	398,357‡	236	18,395	10.92	15,435	5,821	.....	.....	.....	.....	.....	.....	.....	19,162[4]
Merritt	1,721	1,296	1,200	326,304	272	22,376	18.65	22,369	11,480	.....	116,500	235,000	195.83	39.20%	115,731	96.44	5,166[2]
Port Coquitlam	1,178	1,312	1,500	753,547	502	42,038	28.02	42,546	10,630	35,000	100,000	497,500	331.67	66.30%	242,269	161.51	.....
Port Moody*	1,030	1,260	1,520	656,749	432	37,578	24.72	26,938	10,295	.....	70,358	214,268	140.97	28.19%	84,920	55.87	15,718‡[2]
Salmon Arm*	627	830	804	564,780	702	24,615	30.62	25,357	9,760	.....	152,000	161,400	200.75	40.15%	12,836	15.97	.....
ALBERTA				¶													
Athabasca	425	573	610	231,506	379	16,143	26.46	13,861	22,296	7,613	.....	42,172	69.13	13.80%	.....	.....	.....
Bassano	799	615	550	295,170	537	15,905	28.92	14,242	55,721	8,305	[8]	208,959	379.93	75.99%	.....	.....	.....
Beverly*	1,039	1,112	1,000	254,087	254	17,583	17.58	16,266	71,985[7]	42,839	.....	61,699	61.70	12.34%	.....	.....	.....
Big Valley*	1,057	447	450	116,153	258	8,496	18.88	9,730	5,166[5]	28,276‡	.....	31,026	68.95	13.79%	377	.84	.....
Blairmore	1,552	1,629	1,700	735,266	433	40,731	23.96	40,251	21,291	.....	.....	.....	.....	.....	.....	.....	.....
Bow Island*	427	314	350	163,340	467	9,670	27.63	9,857	20,632[3]	12,791‡	?	57,736	164.96	32.99%	.....	.....	1,100
Castor*	710	634	650	346,234	533	12,843	19.76	13,777	6,348	1,300	.....	1,300	2.00	.40%	.....	.....	.....
Cardston	1,612	1,672	2,150	881,139	410	32,828	15.27	36,285	70,472	18,080	?	40,469	18.82	3.80%	.....	.....	8,000
Claresholm	963	1,156	1,200	1,214,515	1,012	40,734	33.94	36,792	37,962	.....	19,756	19,756	16.46	3.30%	.....	.....	.....
Coleman*	1,590	1,704	3,500	853,666	244	61,298	17.51	?	17,334	.....	.....	.....	.....	.....	.....	.....	.....
Coronation*	645	736	600	372,630	621	22,260	37.10	20,635	54,765‡	.....	48,662	48,662	81.10	16.22%	.....	.....	.....
Didsbury	842	798	850	782,053	920	22,795	26.82	23,758	15,231	.....	.....	.....	.....	.....	.....	.....	.....
Edson*	1,138	1,547	1,548	616,640	398	33,532	21.66	33,735	48,377	4,000	32,500	36,500	23.58	4.72%	.....	.....	.....
Ft. Saskatchewan*	982	999	888	239,753‡	270	17,749	19.99	15,790	15,764	3,667‡	.....	3,667	.....	.....	.....	.....	.....
Gleichen*	668	514	500	246,170	492	18,053	36.10	16,966	13,764	.....	.....	.....	.....	.....	.....	.....	.....
Grande Prairie*	1,061	1,464	1,665	986,628	593	39,821	23.92	53,006	64,375	50,000	94,617	144,617	86.86	17.37%	.....	.....	.....
Hanna*	1,364	1,490	1,600	918,837	574	34,247	21.40	40,146	67,664[6]	28,930‡	96,882	125,812	78.63	15.73%	.....	.....	.....
Hardisty*	517	428	500	198,014	396	11,081	22.16	11,963	14,029	2,500	.....	2,863	5.73	1.15%	834	1.67	.....
High River*	1,198	1,459	1,450	973,110	671	56,097	38.69	53,884	13,156	10,172	13,942*y*	24,114	12.44	2.49%	.....	.....	.....
Innisfail*	941	1,027	1,193	500,814	420	34,575	28.98	35,838	10,435	14,339‡	.....	14,839	.42	.08%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.
‡ As at Dec. 31st, 1940.
y Waterworks and sewers.
¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
[1] Matured debentures unpaid under City of Greenwood Relief Act, 1921.
[2] Loan from Provincial Government.
[3] Not including schools.
[4] This includes loan from Provincial Govt. of $17,362.
[5] In addition, tax sale lands of $22,648.
[6] Reserve against this of $7,874.15.
[7] Including tax sale of lands.
[8] Debt consolidated.

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	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA				¶													
Lacombe*	1,133	1,259	1,571	$935,148	$595	$49,150	$31.29	$48,704	$12,520	$	$	$ 27,524	$ 17.52	3.50%	$	$	$1,000
Leduc	756	900	900	354,395	394	21,892	24.32	20,714	11,817	633	1,764	2,397	2.66	.53%	529[17]	.59	.....
MacLeod	1,723	1,447	1,500	851,258	567	32,734	21.82	32,135	10,933	35,647	182,475	425,637	283.76	56.70%	[18]	.....	.....
Magrath*	1,060	1,224	1,212	344,513	284	33,073	27.29	34,040	71,925[1]	59,748[6]	.....	104,543	86.26	17.25%	.....	.....	.....
Morinville	490	570	700	239,580	342	8,680	12.40	?	9,237	1,116	.....	1,116	1.59	.32%	.....	.....	3,420
Nanton*	710	739	711	330,726[4]	465	27,922	39.27	26,870	24,628	.....	.....	.....	.....	.....	.....	.....	.....
Okotoks*	448	760	600	367,090	612	21,048	35.08	21,753	10,729	833	.....	833	1.39	.28%	.....	.....	.....
Olds*	764	1,056	1,315	724,700	551	39,779	30.25	42,538	34,897	40,407‡	.....	44,407	34.53	6.91%	.....	.....	4,750
Peace River*	980	864	843	303,311	360	23,586	27.98	22,614	26,414	.....	[5]	[5]	.....	.....	.....	.....	.....
Pincher Creek*	880	1,024	1,000	442,706	443	27,703	27.70	27,976	14,490	3,641‡	17,456	23,153	23.15	4.63%	.....	.....	.....
Ponoka	712	836	1,500	998,410[3]	666	28,653	19.10	29,275	15,845	42,172	.....	47,372	31.58	6.32%	.....	.....	.....
Raymond	1,394	1,849	2,750	1,075,695	391	67,103	24.40	60,320	55,091	9,507	15,000*x*	34,370	12.50	2.50%	.....	.....	600
Redcliff*	1,137	1,192	1,100	471,899	429	24,508	22.28	25,692	43,441	32,396‡	202,192	408,812	371.65	74.33%	.....	.....	.....
St. Albert	800	825	800	201,392	252	10,145	12.68	8,497	17,377	.....	.....	.....	.....	.....	.....	.....	14,000
St. Paul de Metis*	869	938	1,100	665,950	605	29,444	26.77	27,401	50,518[7]	20,000	.....	20,000	18.18	3.64%	.....	.....	.....
Stettler	1,416	1,219	1,230	1,212,750	986	39,489	32.10	40,050	9,488	2,000	19,633	36,945	30.04	6.00%	.....	.....	.....
Strathmore	584	523	575	269,692	469	13,121	22.82	13,600	6,335	.....	.....	.....	.....	.....	.....	.....	.....
Taber	1,705	1,279	1,350	521,010	386	34,294	25.40	29,838	59,720	37,287	[19]	127,292	94.29	18.80%	.....	.....	.....
Tofield*	500	497	544	439,000	807	18,700	34.38	19,025	7,500[8]	.....	.....	81,622	150.04	30.01%	.....	.....	.....
Vegreville*	1,479	1,659	1,800	1,071,120	595	60,248	33.47	64,837	51,261	11,886	65,894	97,921	54.40	10.90%	14,663	8.15	6,387
Vermilion	1,272	1,270	1,272	1,065,354	838	41,588	32.69	41,698	23,788	19,999	10,484	31,638	24.87	4.90%	1,500	1.18	5,452
Vulcan*	641	803	869	682,447	785	21,931	25.24	24,698	28,811	12,054	.....	12,054	13.87	2.37%	.....	.....	.....
Wainwright	975	1,147	1,000	723,535	724	33,158	33.16	29,730	29,764	.....	.....	17,197	17.20	3.44%	.....	.....	.....
Youngstown	410	372	255	123,106	547	3,594	15.97	2,824	31,945	[16]	.....	.....	.....	.....	.....	.....	.....
SASKATCHEWAN																	
Arcola*	605	666	560	428,210	765	12,176	21.74	12,962	60,567[9]	.....	19,683	40,686	72.65	14.53%	.....	.....	.....
Assiniboia	1,006	1,454	1,940	911,000	470	34,657	17.86	37,432	54,347	104,447	36,123	145,513	75.01	15.00%	[10]	.....	.....
Battleford*	1,229	1,096	1,286	399,394	311	18,366	14.28	14,400	58,860	18,881	[11]	71,567[2]	55.65	11.13%	.....	.....	1,792[13]
Broadview*	839	885	880	353,006	401	15,532	17.65	16,708	7,682	.....	.....	.....	.....	.....	.....	.....	.....
Canora*	1,230	1,179	1,210	574,901	475	26,830	22.17	21,739	15,149	1,612	58,578[12]	75,681[12]d	62.53	12.51%	.....	.....	6,309
Carnduff*	496	506	385	365,850	950	9,149	23.76	9,494	8,536	.....	.....	.....	.....	.....	.....	.....	.....
Craik*	570	521	422	339,965	806	10,214	24.20	13,009	46,222	18,853	.....	23,564	55.84	11.17%	.....	.....	1,249[14]
Davidson*	652	560	525	487,880	929	11,466	21.84	13,394	6,188	8,716‡	.....	14,598	27.81	5.56%	.....	.....	.....
Duck Lake*	437	538	543	231,385	426	5,103	9.40	4,292	12,115	.....	.....	520	.96	.19%	.....	.....	4,252[15]
Govan*	495	429	325	459,794	1,415	8,151	25.08	9,620	17,135	18,806	.....	20,175	62.08	12.42%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at Dec. 31st, 1941. ‡ As at Dec. 31st, 1940.

d Drainage debenture debt included in this of $2,297. *x* Approximate.

¶ In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

[1] Includes tax sale lands.

[2] In addition, debenture debt, matured and unpaid, for schools $2,289, and for municipal (all purposes) $6,339.

[3] Includes business assessment of $378,333 specially taxed. In addition, outside area taxed for schools, which in 1939 amounted to $319,193.

[4] In addition, special assessment of Calgary Water Power Co. Ltd. of $23,700.

[5] Public utility debt of $5,230 assumed by Dominion Electric Power Co. Ltd.

[6] Total school district debt. School district assessment considerably larger than town.

[7] In addition, tax sale lands of $133.

[8] Current only. In addition, tax sale lands of $45,805.

[9] In addition, tax sale lands of $11,476.39.

[10] Electric light trust fund of $30,000.

[11] Debt refunded and consolidated.

[12] Purchasers of electric light plant have assumed $5,569 of P.U. debt.

[13] Schools only.

[14] Includes Provincial Government loan for relief of $619.

[15] Includes Provincial Government loan for relief of $4,252.

[16] Schools have been taken into a division.

[17] Debentures repurchased.

[18] Debenture assets pending capitalization by debenture issue, $42,258.

[19] Debt refunded and consolidated.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)				
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Gravelbourg*	1,106	1,137	1,060	$747,903	$706	$31,112	$29.35	$32,922	$126,374	$	$75,389	$215,194	$203.01	40.60%	$	$	$39,172[7]
Grenfell*	765	857	800	582,240	728	14,733	18.42	14,149	10,908	502	.....	7,307	9.13	1.83%	.....	.....	850
Gull Lake*	788	854	798	582,000	729	20,511	25.70	18,104	76,802	.....	.....	43,243[10]	54.19	10.84%	.....	.....	4,497[9]
Herbert*	827	1,009	900	518,560	576	10,371[19]	11.52	16,979	5,123[20]	.....	252	1,816	2.02	.40%	.....	.....	.....
Humboldt*	1,822	1,899	1,698	998,789	588	43,238	25.46	45,804	43,675	59,574	[8]	497,075	292.74	58.55%	.....	.....	5,253
Indian Head*	1,439	1,438	1,350	984,359	729	39,595	29.33	32,273	15,376[2]	.....	46,445[6]	79,947	59.22	11.84%	18,041	13.36	.....
Kerrobert*	780	868	580	403,254	695	15,507	26.74	19,731[3]	10,560[4]	.....	75,222[5]	75,222[5]	129.69	25.94%	.....	.....	.....
Kindersley*	1,003	1,037	1,090	757,466	695	57,918	53.14	43,329	19,421	18,958	82,953	114,139[11]	104.71	20.94%	.....	.....	.....
Lanigan*	426	384	302	217,688	721	7,957	26.35	7,360	11,359	4,075	3,115[13]	8,652	28.65	5.73%	.....	.....	.....
Leader*	765	627	637	403,220	633	12,907	20.26	13,896	18,390	.....	.....	.....	.....	.....	.....	.....	.....
Lloydminster*	755	1,516	1,596	1,116,048	699	49,404	30.95	43,543	32,627	?	63,400	76,262	47.78	9.56%	.....	.....	.....
Lumsden*	498	514	429	293,890	685	8,866	20.67	7,988	20,390	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek*	1,002	1,154	1,060	857,288	809	24,872	23.46	24,589	8,471	1,667	42,365	44,032	41.54	8.31%	.....	.....	.....
Melfort*	1,746	1,809	2,000	1,451,396	726	69,205	34.60	67,356	57,457	3,155	89,095	253,085	126.54	25.31%	155,346	77.67	.....
Milestone*	472	404	355	364,643	1,027	12,216	34.41	11,137	9,779	12,120	.....	29,652	83.53	16.71%	.....	.....	.....
Moosomin*	1,099	1,119	1,120	708,970	633	30,683	27.40	28,301	41,453	124	10,698	15,137	13.52	2.70%	.....	.....	.....
Morse*	559	439	369	241,680	655	6,675	18.09	8,259	4,980	.....	2,548	2,548	6.91	1.38%	.....	.....	.....
Nokomis*	547	445	430	296,815	690	8,978	20.88	8,689	4,615	.....	.....	.....	.....	.....	.....	.....	.....
North Regina*	586	780	570	152,560	268	5,371	9.42	6,004	13,631	.....	.....	.....	.....	.....	.....	.....	23,144[12]
Outlook*	704	712	500	473,538	947	16,151	32.30	13,667	48,008	9,090	20,877[14]	29,967	59.93	11.99%	.....	.....	2,114[18]
Oxbow*	602	585	451	348,581	773	11,159	24.74	14,908	14,467[1]	2,600	.....	8,179	18.14	3.63%	.....	.....	.....
Qu'Appelle*	688	673	650	404,406	622	13,499	20.77	13,447	27,814	.....	.....	3,891	5.99	1.20%	.....	.....	600
Radisson*	431	362	350	242,440	693	6,061	17.32	6,222	1,771	.....	.....	.....	.....	.....	.....	.....	.....
Radville*	883	1,005	794	448,805	565	22,108	27.84	20,957	26,131	22,558	.....	44,036	55.46	11.09%	.....	.....	.....
Rosetown*	865	1,553	1,600	1,057,900	661	45,736	28.59	48,368	28,335	28,000	.....	31,000	19.38	3.88%	160	.10	.....
Rosthern*	1,074	1,412	1,100	823,455	749	23,142	21.03	20,020	43,275	?	.....	22,369	20.34	4.07%	.....	.....	10,350[15]
Rouleau*	590	513	421	369,600	878	14,467	34.36	14,959	61,104	12,070	41,100	91,338	216.95	43.39%	.....	.....	.....
Saltcoats*	479	461	490	268,185	547	7,502	15.31	7,008	7,615	12,650	.....	12,650	25.82	5.16%	1,480	3.02	.....
Scott*	236	269	300	107,204	357	4,503	15.01	3,971	9,702	.....	.....	40,800	136.00	27.20%	.....	.....	.....
Shaunavon*	1,146	1,761	1,525	1,129,540	741	46,271	30.34	49,198	83,641	102,294	.....	148,816[16]	97.58	19.52%	.....	.....	8,009[17]
Star City*	591	558	498	335,775	674	13,801	27.71	13,698	8,823	10,976‡	.....	10,976‡	22.04	4.41%	.....	.....	.....
Strasbourg*	514	508	430	405,740	944	9,340	21.72	9,980	10,404	24,000‡	.....	26,855	62.45	12.29%	.....	.....	.....
Sutherland*	961	1,148	868	308,229	355	19,436	22.39	17,486	14,384	13,093	.....	80,782	93.07	18.61%	.....	.....	.....
Tisdale*	783	1,069	1,200	604,630	504	29,608	24.67	29,974	13,417	.....	.....	7,153	5.96	1.19%	.....	.....	.....
Unity*	611	806	700	598,250	855	17,962	25.66	15,585	76,875	14,301	11,049[13]	26,292	37.56	7.51%	.....	.....	.....
Wadena*	549	582	695	356,343	513	13,243	19.05	13,602	4,009	5,000	.....	5,094	7.33	1.47%	.....	.....	.....
Watrous*	1,101	1,303	1,100	689,564‡	627	35,730	32.48	25,375	51,364	282	6,647	265,976	241.80	48.36%	.....	.....	30,000
Whitewood*	449	564	679	411,768	606	11,530	16.98	13,074	13,749	.....	.....	872	1.28	.26%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at Dec. 31st, 1941.
‡ As at Dec. 31st, 1940.
[1] Does not include schools.
[2] In addition, tax sale lands of $47,239.41.
[3] Collections include payments by town *re* titles.
[4] In addition, tax sale lands of $241,087.
[5] Includes past-due debentures, principal and interest of $33,757.
[6] As at Dec. 31st, 1939.
[7] Includes Provincial Government loan for relief of $10,262.
[8] Debt consolidated.
[9] Includes Provincial Government loan for relief of $4,497.
[10] Union Hospital debenture debt of $3,642 included in this.
[11] Union Hospital debenture debt of $556 included in this.
[12] Provincial Government loan for relief.
[13] Assumed by purchasers of electric light plant.
[14] $4,457 assumed by purchasers of electric light plant.
[15] Includes Provincial Government loan for relief of $5,450.
[16] Union Hospital debenture debt of $9,362 included in this.
[17] Provincial Government loan for relief.
[18] Provincial Govt. loan for relief.
[19] Probably municipal only, as 1940 levy was $23,103.
[20] In addition, tax sale lands of $33,930.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1940	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Wilkie*	778	1,222	1,102	$637,090	$578	$34,768	$31.55	$37,061	$29,841	$16,559	$44,294	$ 73,372[1]	$ 66.58	13.32%	$	$	$ .....
Wolseley*	956	882	800	656,519	821	17,067	21.33	15,901	17,321	991	.....	9,164	11.46	2.29%	.....	.....	1,241
Wynyard*	849	1,042	1,060	521,481	492	25,031	23.61	25,662	21,057	8,626	[2]	8,626	8.14	1.63%	.....	.....	575
Yellowgrass*	468	449	400	313,715	784	9,411	23.53	8,377	28,311	12,960	.....	12,960	32.40	6.48%	.....	.....	.....
MANITOBA																	
Beausejour*	994	1,139	1,250	355,280	284	19,025	15.22	18,852	22,199	6,001‡	3,524	9,525	7.62	1.52%	.....	.....	.....
Birtle	560	645	635	273,531	431	11,225	17.68	10,136	5,019	13,110	11,400	38,910	61.28	12.26%	13,756	21.66	.....
Boissevain*	825	859	800	386,470	483	13,901	17.38	15,747	9,811	.....	.....	3,423	4.28	.86%	.....	.....	.....
Brooklands	.....	2,462	2,232	396,540	178	30,552	13.69	34,040	18,161	65,902[4]	.....	66,269[4]	29.69	5.94%	.....	.....	.....
Carberry*	794	807	800	613,615	767	17,489	21.86	19,965	8,766	.....	.....	.....	.....	.....	.....	.....	.....
Carman*	1,591	1,418	1,359	770,575	567	35,864	26.39	36,277	18,469[5]	7,000	.....	18,001	13.25	2.65%	.....	.....	.....
Deloraine	685	815	815	412,510	506	18,938	23.24	18,079	20,780	11,187	.....	17,334	21.27	4.25%	.....	.....	.....
Emerson*	895	978	1,000	452,375	452	18,659	18.66	18,579	8,444	10,000	900	15,700	15.70	3.14%	.....	.....	.....
Gilbert Plains*	737	742	860	446,090	519	10,239	11.91	10,309	4,651	.....	.....	.....	.....	.....	.....	.....	.....
Gimli*	617	713	846	256,260	303	11,531	13.63	12,293	10,241	.....	.....	.....	.....	.....	.....	.....	.....
Gladstone	832	619	664	349,485	526	13,159	19.82	12,768	4,247	15,827	[7]	17,827	26.85	5.37%	1,629	2.45	.....
Grandview*	846	621	544	275,360	506	14,984	27.54	15,657	9,942	12,795	13,714	26,509	48.73	9.75%	.....	.....	.....
Hamiota	609	535	516	307,290	595	11,283	21.87	10,041	6,484	.....	.....	.....	.....	.....	.....	.....	.....
Hartney*	576	517	475	256,015	539	9,883	20.81	9,662	4,770	916‡	[7]	916	1.93	.39%	.....	.....	.....
Killarney	871	1,003	978	574,231	587	24,142	24.69	19,072	6,025	.....	.....	.....	.....	.....	.....	.....	.....
Manitou	618	676	659	323,810	491	15,679	23.79	15,344	7,085	4,221	.....	18,947	28.75	5.75%	.....	.....	.....
Melita*	676	719	600	403,580	673	10,923	18.21	11,071	4,313[8]	.....	10,000	18,500	30.83	6.17%	14,257	23.76	.....
Minnedosa	1,505	1,680	1,500	849,670	566	40,001	26.67	39,548	23,721	21,500	.....	102,500	68.33	13.70%	18,051	12.03	.....
Morden	1,268	1,416	1,421	626,916	441	31,301	22.03	29,205	17,001	22,263	5,684	31,547	22.20	4.44%	.....	.....	.....
Morris*	796	768	950	372,840	392	14,969	15.76	15,742	5,076	5,752	.....	5,752	6.05	1.21%	.....	.....	.....
Neepawa*	1,887	1,910	2,247	1,132,509	504	49,987	22.25	49,620	14,350	21,203‡	204,681*y*	225,884	100.53	20.11%	180,706	80.42	.....
Oak Lake*	500	473	410	237,052	578	8,715	21.26	8,890	5,492	.....	.....	.....	.....	.....	.....	.....	.....
Rapid City*	571	493	450	246,530	548	7,735	17.19	8,015	2,734	.....	.....	.....	.....	.....	.....	.....	.....
Rivers*	857	724	1,100	231,100	210	11,878	10.80	13,116	4,621	18,000	.....	18,000	16.36	3.17%	.....	.....	.....
Roblin	617	680	755	277,785	368	16,128	21.36	14,392	9,998	26,107[6]	13,090	39,468	52.28	10.46%	.....	.....	.....
Russell	696	827	755	436,376	578	16,719	22.14	15,878	10,699	15,747	.....	15,747	20.86	4.17%	.....	.....	.....
Shoal Lake	673	697	680	299,011	440	12,297	18.08	12,165	5,775	6,000	.....	7,635	11.23	2.20%	.....	.....	.....
Souris*	1,710	1,661	1,389	795,910	573	34,907	25.13	33,694	22,264	5,400	25,473*y*	97,450	70.16	14.03%	.....	.....	.....
Stonewall*	1,112	1,031	936	332,250	355	13,483	14.40	13,087	4,508	.....	.....	.....	.....	.....	.....	.....	.....
Swan River*	903	968	1,081	484,710	448	20,185	18.67	21,196	10,108	11,959	15,798[3]	31,063	28.74	5.75%	.....	.....	.....
Teulon*	.....	680	553	180,980	327	9,708	17.56	10,391	3,918	.....	.....	1,862	3.37	.67%	400	.72	.....
Tuxedo*	1,062	1,173	599[9]	3,185,000	5,317	74,238	123.93	65,782	31,424	13,913	68,633*w*	339,356*w*	566.54	113.31%	143,711	239.92	3,504
Virden*	1,361	1,590	1,350	934,402	692	33,395	24.74	38,061	19,386	13,750‡	.....	16,066	1.72	.34%	.....	.....	.....
Winnipegosis*	750	976	886	264,480	299	10,050	11.34	10,350	4,885	.....	.....	.....	.....	.....	.....	.....	.....
Winkler*	812	1,005	958	284,770	297	16,193	16.90	17,793	5,834	9,745	.....	9,745	10.17	2.03%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.

‡ As at Dec. 31st, 1940.

y Includes waterworks and sewers.

w Includes $68,633.49, which is share of Greater Winnipeg Water District net debt, mostly borne by taxation.

[1] Union Hospital debenture debt of $3,527 included in this.

[2] $2,801 in 1939 assumed by purchasers of electric light plant.

[3] Hotel debentures paid by hotel each year.

[4] Includes $23,869 past due.

[5] In addition, tax sale lands of $3,091.

[6] Includes $24,909 past due.

[7] Electric light debentures transferred to Manitoba Power Commission.

[8] In addition, tax sale lands of $7,204.

[9] Civilian population. Total population, including Army and Air Force, 2,542.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Acton*	1,722	1,895	1,954	$789,906	$404	$44,470	$22.76	$46,601	$ 2,644	$ 68,482	$ 93,131	$ 47.66	9.53%	$ 3,248	$ 1.66	$ 1,638
Ailsa Craig*	532	464	457	207,814	455	8,470	18.53	8,352	1,946	.....	14,421	31.56	6.31%	.....	.....	.....
Alliston*	1,376	1,379	1,590	642,414	404	46,252	29.09	47,489	13,449	12,712	168,436	105.93	21.19%	.....	.....	.....
Alvinston*	691	690	645	323,699	500	12,446	19.30	12,884	1,758	2,856	14,045	21.78	4.36%	.....	.....	.....
Arthur*	1,104	1,057	1,035	386,000	373	19,775	19.11	20,215	3,714	54,040	58,360	56.39	11.28%	.....	.....	.....
Athens*	726	724	676	318,844	472	14,957	22.13	15,310	6,438	6,658	36,276	53.66	10.73%	.....	.....	.....
Ayr*	777	768	772	411,975	534	13,597	17.61	13,401	4,487	3,448	28,162	36.48	7.30%	.....	.....	2,400
Bancroft*	768	841	992	187,759	189	10,680	10.77	11,734	3,014	.....	6,854	6.91	1.38%	.....	.....	.....
Beamsville*	1,256	1,142	1,261	742,341	589	28,951	22.96	30,978	5,466[1]	25,490	52,929	41.97	8.39%	.....	.....	1,000
Beaverton*	933	960	904	480,749	532	23,247	25.72	22,796	8,653	1,210	28,156	31.15	6.23%	.....	.....	3,900
Beeton*	582	584	634	267,429	422	13,267	20.93	12,272	7,459	6,818	36,154	57.03	11.41%	.....	.....	.....
Belle River*	608	746	844	388,137	460	14,246	16.88	13,859	13,019	72,983	74,922	88.77	17.75%	.....	.....	.....
Blenheim*	1,565	1,690	1,812	1,108,212	612	48,391	26.71	49,860	8,860	100,213	167,977	92.70	18.54%	.....	.....	1,323
Bloomfield*	600	614	612	404,024	660	8,761	14.32	9,615	902	3,244	3,892	6.36	1.27%	.....	.....	.....
Blyth*	656	602	621	368,390	593	12,991	20.92	13,587	2,634	1,881	25,881	41.68	8.34%	20,136	32.43	.....
Bobcaygeon*	1,095	906	976	415,006	425	16,600	17.01	16,142	3,163	58,186	66,741	68.38	13.68%	.....	.....	.....
Bolton*	679	593	590	295,805	501	11,523	19.53	12,485	1,427	33,386	35,394	59.89	11.98%	.....	.....	.....
Bonfield*	421	515	552	51,632	94	3,297	5.97	3,851	5,375[2]	.....	.....	.....	.....	.....	.....	.....
Bothwell*	633	646	644	273,519	425	11,724	18.20	13,689	3,935	.....	5,016	7.79	1.56%	.....	.....	.....
Barton Twp.*	6,742	3,295	2,261	1,535,860	679	56,689[8]	25.07	65,504	20,264[3]	50,000	449,674[8]	198.88	39.78%	298,894	132.20	29,000
Bradford*	961	1,009	947	499,866	528	21,929	23.16	21,336	8,071	47,092	86,049	90.86	18.17%	.....	.....	.....
Brantford Twp.*	7,168	7,497	8,107	6,217,192	767	156,428	19.30	190,643	48,168[4]	.....	16,962	2.09	.42%	.....	.....	.....
Brighton*	1,411	1,413	1,465	677,942	463	28,474	19.44	28,041	6,684	16,587	46,240	31.56	6.31%	.....	.....	2,500
Bruce Mines*	477	474	339	196,502	580	9,981	29.44	8,841	20,380	.....	7,651	22.57	4.51%	.....	.....	.....
Brussels*	870	770	760	397,700	523	15,774	20.76	15,337	3,125	3,244	3,244	4.27	.85%	.....	.....	.....
Burk's Falls*	981	818	687	321,633	468	13,218	19.24	13,151	5,688	7,435	7,435	10.82	2.16%	.....	.....	.....
Cache Bay*	926	1,084	1,100	247,354	225	6,227	5.66	7,982	2,656	.....	.....	.....	.....	.....	.....	.....
Caledonia*	1,223	1,396	1,425	703,900	494	24,635	17.29	27,647	3,031	.....	14,443	10.14	2.03%	5,679	3.99	.....
Cannington*	869	851	762	430,257	565	19,045	24.99	19,902	5,799	2,228	4,056	5.32	1.06%	.....	.....	.....
Capreol*	1,287	1,750	1,660	778,605	469	54,949	33.10	52,922	16,998[5]	88,412	208,535[10]	125.61	25.12%	.....	.....	24,900
Cardinal*	1,241	1,305	1,642	583,697	355	21,008	12.79	20,813	5,096[6]	7,955	31,888	19.42	3.88%	.....	.....	.....
Casselman*	977	1,025	990	270,415	274	14,857	15.01	14,699	1,032	.....	.....	.....	.....	.....	.....	.....
Cayuga*	784	705	687	453,287	660	17,895	26.04	17,024	3,778	4,515	15,681	22.83	4.57%	.....	.....	.....
Chapleau Twp.*	2,236	2,346	2,020	993,025	492	55,345	27.40	57,500	15,500[9]	664	87,006	43.07	8.61%	.....	.....	.....
Chelmsford*	1,045	725	785	137,164	175	9,526	12.14	11,043	7,806[7]	.....	10,759	13.71	2.74%	.....	.....	600

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.
† As at Dec. 31st, 1940.
[1] Reserve against this of $3,009.
[2] Reserve against this of $1,227.
[3] Reserve against this of $9,000.
[4] In addition, reserve against this of $2,381. Also tax sale lands of $20,107.
[5] Reserve against this of $6,172.
[6] Reserve against this of $1,580.
[7] Reserve against this of $3,218.
[8] Since the annexation of part of the township by Hamilton, this City makes annual payments towards interest and sinking fund on a large portion of the debt. The amount so payable by Hamilton in 1941 was $20,878.
[9] In addition, tax sale lands of $7,505.
[10] Excludes housing loan of $11,916.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Chesley*	1,708	1,789	1,793	$832,190	$464	$34,120	$19.03	$35,708	$ 2,997	$ 760	$ 66,296	$ 36.97	7.39%	$	$	$ 5,534
Chesterville*	967	950	1,073	414,105	386	20,381	18.99	20,380	2,992	.....	35,354	32.95	6.59%	.....	.....	.....
Chippawa*	1,137	1,266	1,320	869,127	658	53,853	40.80	56,088	12,398 [6]	26,377	94,911	71.90	14.38%	.....	.....	2,000
Clifford*	469	454	452	227,356	503	9,574	21.18	9,265	3,151	5,018	19,344	42.80	8.56%	.....	.....	.....
Clinton*	2,018	1,842	1,942	802,357	413	35,103	18.08	36,559	5,712	25,700	125,824	64.79	12.96%	61,505	31.67	2,500
Cobden*	711	631	641	235,437	367	12,358	19.28	11,919	1,148	8,602	37,101	57.88	11.58%	.....	.....	5,000
Colborne	932	977	960	353,371	368	20,150	20.99	19,807	10,823	68,311	90,221	93.98	18.80%	.....	.....	7,000
Coldwater*	658	626	563	268,002	476	11,390	20.23	9,963	6,473	889	18,256	32.43	6.49%	.....	.....	3,000
Creemore*	653	587	666	324,155	488	12,929	19.41	13,157	2,652	2,772	22,939	34.44	6.89%	.....	.....	.....
Crystal Beach*	298	550	661	696,407	1,054	50,605	76.55	55,870	25,212 [5]	44,208	149,617	226.35	45.27%	.....	.....	.....
Delhi*	733	1,298	1,985	1,858,882	936	48,308	24.34	49,111	1,749	78,174	203,420	102.48	20.50%	136	.07	.....
Deseronto*	1,847	1,418	1,002	528,858	528	29,224	29.17	28,961	18,551 [3]	.....	48,399	48.30	9.66%	.....	.....	.....
Drayton*	600	559	526	313,733	596	12,181	23.16	12,609	623	3,853	17,233	32.76	6.55%	.....	.....	.....
Dresden*	1,339	1,488	1,529	752,810	492	33,365	21.82	34,072	18,429	.....	9,807	6.41	1.28%	.....	.....	5,000
Dryden*	1,019	1,369	1,702	1,453,730	854	47,690	28.02	48,237	15,075	44,055	120,919	71.05	14.21%	.....	.....	.....
Dundalk*	675	647	688	369,850	538	15,554	22.61	17,512	2,992	.....	39,614	57.58	11.52%	.....	.....	.....
Durham*	1,494	1,800	1,959	661,303	338	32,166*x*	16.42	37,053	11,403	50,809	120,494	61.50	12.30%	9,136	4.66	.....
Dutton*	813	761	804	430,737	536	18,583	23.11	19,134	2,925	.....	40,242	50.05	10.01%	.....	.....	.....
Eganville	1,015	1,072	1,050	347,755	331	14,143	13.47	15,303	11,375	.....	11,767	11.21	2.20%	.....	.....	.....
Elora*	1,136	1,144	1,208	599,446	496	27,574	22.83	27,876	5,447	.....	71,952	59.56	11.91%	2,490	2.06	5,000
Embro*	460	455	420	227,985	543	7,271	17.31	7,144	1,205	.....	8,054	19.18	3.84%	.....	.....	.....
Englehart*	759	1,056	1,246	461,285	370	28,808	23.12	31,415	21,607 [4]	8,007*y*	62,605	50.24	10.05%	.....	.....	.....
Erin*	479	434	513	186,054	363	9,040	17.62	9,272	1,989	.....	28,374	55.31	11.06%	.....	.....	.....
Essex	1,588	1,888	1,886	1,040,496	552	47,348	25.10	49,485	30,936 [7]	.....	376,316 [8]	199.53	39.91%	.....	.....	.....
Exeter*	1,422	1,622	1,582	873,290	522	30,079	19.01	30,351	4,385	30,717	61,004	38.56	7.71%	.....	.....	.....
Fenelon Falls*	1,031	915	1,086	540,017	497	14,490	13.34	14,525	2,202	.....	23,585	21.72	4.34%	.....	.....	.....
Flesherton*	422	491	458	192,126	419	9,278	20.26	11,858	1,542	973	23,094	50.42	10.08%	.....	.....	.....
Fonthill*	.....	862	919	339,745	370	17,180	18.69	17,827	3,963	46,343	57,802	62.90	12.58%	.....	.....	.....
Forest*	1,422	1,465	1,569	876,363	559	36,557	23.30	36,585	3,828	73,505	104,700	66.73	13.35%	.....	.....	.....
Frankford*	786	808	1,124	292,364	260	13,089	11.65	13,014	4,245	.....	25,974 [10]	30.81	6.16%	.....	.....	.....
Glencoe*	862	800	793	478,441	603	22,583	28.48	25,821	9,864	85,494	109,794	138.45	27.69%	22,389	28.23	.....
Gore Bay*	635	740	647	253,965	393	13,206	20.41	12,345	4,122	12,866	28,944	44.74	8.95%	1,847	2.86	.....
Grand Valley*	620	587	692	240,687	348	12,487	18.04	11,238	2,314	.....	14,626	21.14	4.23%	.....	.....	.....
Grantham Twp.*	3,777	5,007	5,855	1,835,950	314	104,302	17.81	104,797	24,320	36,153	51,059 [1]	8.72	1.74%	.....	.....	.....
Gravenhurst*	1,478	1,830	2,303	894,641	388	55,324	24.02	61,975	24,667	11,764	92,948	40.36	8.07%	7,908	3.43	12,075
Hagersville*	1,169	1,370	1,429	635,854	445	24,162	16.91	24,691	1,411	781	30,287	21.19	4.24%	.....	.....	.....
Harriston*	1,263	1,293	1,287	635,038	493	26,349	20.47	26,904	2,666	4,251	11,359 [2]	8.83	1.77%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.
x Approximate.
y Waterworks and sewers.
[1] Excludes debentures deposited with Hydro-Electric Power Commission *re* Port Credit–St. Catharines Rly., on which the township was relieved of liability by the Province early in 1941.
[2] Guaranteed debt in addition of $26,380.
[3] Reserve against this of $2,750. In addition, tax sale lands of $13,843, against which a reserve of $6,000.
[4] Reserve against this of $4,321. Tax sale lands of $4,831.
[5] Reserve against this of $4,621. In addition, tax sale lands of $26,576.
[6] In addition, tax sale lands of $4,951.
[7] Including tax sale lands of $12,062 and after deducting reserve of $42,997.
[8] General refunding debentures. Does not include contingent liability of $5,100 of W.E. & L.S. Rly.
[10] Includes only Frankford's share of debt. Total debt, $34,632.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Harrow*	.....	956	1,086	$410,011	$378	$23,096	$21.27	$22,975	$12,635	$	$ 39,246	$ 36.14	7.23%	$	$	$ 2,000
Hastings*	730	707	823	294,072	357	12,641	15.36	12,552	3,341	13,246	15,090	18.34	3.67%	.....	.....	.....
Havelock*	1,268	1,096	907	388,616	428	17,099	18.85	18,680	4,219	349	5,110	5.63	1.12%	.....	.....	1,600
Hensall*	756	719	686	383,276	559	12,651	18.44	12,260	1,563	3,436	3,436	5.01	1.00%	.....	.....	.....
Iroquois*	916	948	1,104	457,749	415	15,533	14.07	15,377	1,493	.....	.....	.....	.....	.....	.....	.....
Iroquois Falls*	1,178	1,308	1,298	2,258,580	1,740	76,616	59.03	76,440	439	.....	108,876	83.87	16.77%	.....	.....	.....
Jarvis*	485	514	550	222,725	405	9,035	16.43	9,398	1,610	1,622	21,345	38.81	7.76%	.....	.....	.....
Keewatin*	1,327	1,405	1,350	1,446,725	1,072	37,372	27.68	37,250	9,479	.....	25,619	18.98	3.80%	.....	.....	.....
Kemptville*	1,204	1,286	1,155	591,479	512	23,660	20.48	24,618	5,077[1]	19,238	51,777	44.83	8.97%	.....	.....	7,000
Lakefield*	1,189	1,303	1,267	644,379	509	25,229	19.91	25,934	3,785	23,088	26,648	21.03	4.21%	.....	.....	.....
Lanark*	597	636	660	157,923	239	6,615	10.02	7,500	1,600	.....	3,649	5.53	1.11%	.....	.....	.....
Lancaster*	672	601	582	184,567	317	5,390	9.26	5,319	2,763	.....	.....	.....	.....	.....	.....	.....
Larder Lake*	.....	.....	1,529	582,806	381	32,633	21.34	32,917	27,953[2]	6,000	6,000	3.92	.78%	.....	.....	12,750
La Salle*	.....	600	1,026	451,397	440	18,710	18.24	14,180	16,028[3]	144,827	387,331	377.52	75.50%	1,505	1.47	.....
Little Current*	923	1,151	1,003	289,581	289	14,551	14.51	16,130	3,976	.....	19,000	18.94	3.79%	.....	.....	.....
L'Orignal*	1,298	905	979	257,602	263	13,349	13.64	15,154	3,763	.....	9,364	9.56	1.91%	.....	.....	.....
Lucan*	683	590	621	337,475	543	11,965	18.77	11,840	3,375	.....	4,826	7.77	1.55%	.....	.....	.....
Lucknow	905	1,082	977	406,233	416	17,467	17.88	17,790	6,929	55,759	71,876	73.57	14.70%	.....	.....	1,000
Madoc	1,058	1,059	1,130	298,171	264	23,732	21.00	23,433	17,415	.....	30,457	26.95	5.40%	.....	.....	10,700
Markdale*	882	774	781	346,640	443	20,188	25.84	21,054	2,906	2,203	49,001	62.74	12.56%	.....	.....	3,000
Markham*	1,012	1,073	1,126	562,036	499	14,258	12.66	14,991	1,059	6,860	8,279	7.35	1.47%	.....	.....	.....
Marmora*	948	924	983	287,098	292	17,081	17.37	18,713	10,455	.....	19,865	20.21	4.04%	.....	.....	7,300
Massey	632	708	740	158,327	214	9,315	12.59	9,022	11,157	.....	.....	.....	.....	.....	.....	.....
Mattawa*	1,468	1,633	1,971	323,488	164	26,316	13.35	25,734	37,132[4]	.....	.....	.....	.....	.....	.....	2,000[5]
Maxville*	725	785	763	293,339	384	12,320	16.15	13,433	1,825	.....	9,478	12.42	2.48%	.....	.....	1,200
Merrickville*	807	821	725	335,375	463	16,433	22.67	17,860	7,280	.....	25,814	35.61	7.12%	.....	.....	3,500
Mildmay*	708	694	779	258,693	332	9,592	12.31	10,213	563	8,231	19,372	24.87	4.97%	.....	.....	.....
Millbrook*	717	692	742	262,059	353	13,462	18.14	12,297	3,866	7,178	36,353	48.99	9.80%	.....	.....	3,000
Milton*	1,873	1,828	1,915	1,093,219	571	40,996	21.41	44,531	19,901[7]	6,114	62,897	32.84	6.57%	.....	.....	7,800
Milverton*	951	1,004	995	648,450	652	21,649	21.76	22,030	818	23,923	41,883	42.09	8.41%	.....	.....	.....
Mitchell*	1,800	1,571	1,678	943,665	562	40,842	24.34	38,930	17,152	.....	51,236[6]	30.53	6.11%	182	.01	.....
Morrisburg*	1,444	1,374	1,518	656,363	432	32,593	21.47	34,062	7,710	22,450	77,327	50.94	10.19%	.....	.....	4,000
Mount Forest*	1,718	1,821	1,936	867,712	448	41,897	21.64	42,522	4,808	8,313	66,349	34.27	7.85%	.....	.....	4,500

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.

‡ Figure as at Dec. 31st, 1940.

[1] Reserve against this of $1,476.

[2] Reserve against this of $6,000.

[3] In addition, tax sale lands of $7,682.

[4] Reserve against this of $4,779.

[5] Private loan.

[6] In addition, guaranteed bonds of $20,500.

[7] Includes tax sale lands of $6,378.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Neustadt*	422	465	414	$147,844	$357	$ 6,564	$15.86	$ 7,028	$ 570	$	$ 16,868	$ 40.74	8.15%	$	$	$ .....
Newburgh*	416	410	470	126,340	269	3,000	6.38	6,715	1,009	.....	.....	.....	.....	.....	.....	.....
Newcastle*	559	611	686	283,821	414	11,395	16.61	11,708	2,397	.....	5,020	7.32	1.46%	.....	.....	.....
New Hamburg*	1,351	1,426	1,453	802,000	552	30,569	21.04	28,471	5,520	.....	7,176	4.93	.99%	.....	.....	.....
Niagara*	1,357	1,672	2,019	943,140	467	47,935	23.74	49,812	25,514	12,148	25,880	12.82	2.56%	.....	.....	.....
Nepean Twp.*	10,867	11,142	12,062	6,314,312	523	388,786	32.23	445,636	118,253[1]	606,416*y*	805,668	66.79	13.36%	.....	.....	.....
Norwich*	1,176	1,126	1,297	670,145	517	32,359	24.95	32,640	4,960	17,084	39,143	30.18	6.04%	.....	.....	.....
Norwood	765	727	710	262,720	370	15,200	21.41	17,875	4,447	18,400	18,400	25.91	5.20%	.....	.....	6,500
Oil Springs*	490	433	506	197,835	391	7,740	15.30	10,808*x*	3,404	.....	14,910	29.47	5.89%	.....	.....	3,111
Omemee*	498	498	641	260,350	406	9,490	14.80	10,929	2,229	.....	8,574	13.38	2.68%	.....	.....	.....
Palmerston*	1,523	1,617	1,419	684,449	482	39,036	27.51	40,938	8,396	11,903	81,645	57.54	11.50%	.....	.....	6,700
Paisley*	760	732	715	304,178	425	15,304	21.40	15,317	1,019	2,472	6,015	8.41	1.68%	.....	.....	600
Parkhill*	1,152	998	907	471,449	520	18,281	20.16	19,177	3,242	4,097	8,394	9.26	1.85%	.....	.....	.....
Point Edward*	1,258	1,211	1,175	758,453	645	28,099	23.91	29,029	5,623[2]	2,330	14,083	11.99	2.40%	.....	.....	1,500
Port Credit*	1,123	1,650	2,194	1,447,054	672	72,353	32.98	86,891	18,482[5]	105,586	313,134	142.72	28.54%	.....	.....	.....
Port Dalhousie	1,492	1,331	1,599	964,870	603	48,678	50.44	48,764[9]	36,255	105,794	130,623	81.69	16.34%	4,937	3.09	.....
Port Dover*	1,462	1,680	1,784	986,820	553	45,540	25.53	47,362	15,977	155,353	160,679	90.07	18.01%	.....	.....	1,000
Port Elgin*	1,291	1,305	1,367	638,449	467	24,261	17.75	23,784	603	26,024	82,309	60.21	12.04%	.....	.....	500
Port McNicoll*	1,074	928	964	574,513	596	22,981	23.84	23,000	3,077	.....	10,800	11.20	2.24%	.....	.....	.....
Port Perry*	1,143	1,130	1,230	652,473	530	31,057	25.25	31,150	6,326	8,509	57,675	46.89	9.38%	.....	.....	.....
Port Rowan*	672	674	659	369,181	560	12,195	18.51	12,027	1,481	4,716	9,732	14.77	2.95%	.....	.....	.....
Port Stanley*	973	816	859	990,290	1,153	29,709	34.59	30,044	3,364	22,026	23,774	27.68	5.54%	.....	.....	.....
Powassan*	614	722	783	235,578	301	9,893	12.63	10,361	1,907	.....	8,121	10.37	2.07%	.....	.....	.....
Rainy River*	1,444	1,680	1,304	474,625	364	35,179	26.98	37,631	14,989[4]	.....	144,025	110.45	22.09%	.....	.....	.....
Richmond Hill*	1,055	1,270	1,345	951,554	707	44,177	32.85	45,554	26,936	76,028	177,292	13.18	2.64%	44,966	33.43	2,500
Ridgetown*	1,855	1,942	1,949	1,129,154	579	48,095	24.68	49,423	11,138	2,643	79,957	41.02	8.20%	.....	.....	12,300
Rockcliffe Park*	.....	957	1,454	3,115,298	2,143	96,897	66.64	104,349	3,141	40,152	183,453	126.17	25.13%	21,041	14.47	.....
Rodney*	756	757	720	416,432	578	12,649	17.57	12,677	1,552	.....	16,804	23.34	4.67%	.....	.....	.....
Sandwich East Twp.	2,054	5,542	7,152	2,229,812	312	89,861	12.56	90,042	35,059[8]	?	2,159,625[10]	301.96	60.39%	[11]	.....	.....
Sandwich West Twp.*	?	3,438	4,421	2,283,091	516	74,114	16.76	70,002	69,788[7]	.....	2,233,089[3]	505.11	101.02%	.....	.....	157,310
Seaforth*	1,829	1,692	1,694	944,578	558	45,502	26.86	46,650	27,923	60,100	112,989[6]	66.70	13.34%	.....	.....	.....
Shelburne*	1,072	1,064	1,053	519,859	494	30,606	29.07	30,690	3,843	3,719	74,943	71.17	14.23%	.....	.....	.....
Smooth Rock Falls*	.....	858	955	548,212	574	38,512	40.33	38,512	.....	.....	56,700	59.37	11.87%	.....	.....	.....
Southampton*	1,537	1,520	1,562	697,011	446	29,862	19.12	34,274	3,759	16,775	53,393	34.18	6.84%	.....	.....	.....
South River*	573	704	855	262,592	307	11,554	13.51	11,472	4,946	.....	.....	.....	.....	.....	.....	1,700
Stoney Creek*	.....	834	971	505,047	520	18,990	19.56	21,051	5,860	64,855	66,014	67.99	13.60%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.

x Approximate.

y Sewers and waterworks.

[1] Reserve against this of $84,659. In addition, tax sale lands of $167,993, fully covered by reserve.

[2] Reserve against this of $1,957.

[3] Composed of $2,195,915 local improvements; $22,977 Academy Bus Line; $14,197 schools. Does not include $1,258,403 certificates of indebtedness due to other municipalities or commissions (which includes Dominion Bank, $344,139; S.W. & A. Rly., $340,091; Essex Border Utilities, $286,518; City of Windsor, $177,279). In addition, $27,424 debenture interest due and unpaid.

[4] Reserve against this of $7,500. Also tax sale lands of $49,500, fully covered by reserve.

[5] In addition, tax sale lands of $19,933.

[6] In addition, industrial guarantees of $45,000.

[7] In addition, tax sale lands of $110,210.48. Total covered by reserve of $179,997.50.

[8] In addition, tax sale lands of $77,212, property acquired for taxes, covered by reserve of $77,200.

[9] In addition, tax sale lands of $4,918.

[10] Against which certificates of indebtedness from other municipalities, etc., of $412,916.

[11] There is a reserve of $78,116.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Schreiber Twp.*	.....	1,113	1,240	$477,939	$385	$25,331	$20.43	$27,215	$ 8,231	$ 60,000	$106,592	$ 85.96	17.19%	$39,524	$31.87	$ .....
Springfield*	460	379	417	180,717	433	7,500	17.99	6,617	883	1,881	11,613[11]	61.51	12.30%	.....	.....	.....
Stayner*	972	1,042	1,106	423,019	382	23,051	20.84	22,659	2,099	1,058	42,345	38.29	7.66%	.....	.....	.....
Stirling*	844	865	980	448,466	458	17,078	17.43	20,706	3,287	42,633	68,430	69.83	13.97%	.....	.....	1,000
Stouffville*	1,053	1,105	1,219	655,169	537	23,972	19.67	25,978	1,745	.....	56,945	46.71	9.34%	.....	.....	.....
Streetsville*	615	673	708	362,111	511	17,019	24.04	17,617	5,619[1]	10,553	35,610	50.30	10.06%	.....	.....	.....
Shuniah Twp.	?	1,131	2,017	989,047	490	39,872	19.77	35,980	37,578[9]	.....	28,251	14.01	2.80%	8,882	4.40	.....
Sutton*	789	809	909	644,097	709	20,498	22.55	22,713	7,623	2,480	42,951	47.25	9.45%	.....	.....	.....
Tara*	545	491	490	255,682	522	7,620	15.55	7,876	293	[3]	[3]	.....	.....	.....	.....	700
Tavistock*	1,011	1,042	1,092	575,540	527	17,908	16.40	18,226	1,017	6,929	6,929	6.35	1.27%	.....	.....	.....
Teeswater*	829	805	843	383,312	455	18,034	21.39	18,642	5,364	.....	8,026	9.52	1.90%	.....	.....	.....
Thamesville*	800	754	792	502,987	635	17,114	21.61	17,163	3,157	4,400	10,044	12.68	2.54%	.....	.....	.....
Thedford*	524	577	566	238,325	421	8,457	14.94	8,849	979	6,417	13,437	23.74	4.75%	.....	.....	1,000
Thessalon*	1,651	1,632	1,262	392,019	311	24,305	19.26	18,818	32,398	21,736[2]	46,280	36.67	7.33%	.....	.....	2,400
Thornbury*	820	739	790	448,130	567	18,883	23.90	18,935	5,021	29,224	56,717	71.79	14.36%	.....	.....	.....
Tilbury	1,673	1,996	1,923	915,465	476	49,903	25.95	52,429	13,081[10]	90,604	137,278	71.39	14.28%	.....	.....	4,000
Toronto Twp.*	5,878	8,476	10,582	5,753,797	544	276,802	26.16	300,816	101,367[4]	73,766	258,387	24.42	4.88%	.....	.....	3,985[5]
Tottenham*	494	546	476	249,648	524	11,847	24.89	12,058	2,563	19,745	19,745	41.48	8.29%	.....	.....	.....
Tweed*	1,339	1,247	1,242	571,716	460	30,856	24.84	30,444	13,445	15,456	88,008	70.86	14.17%	.....	.....	18,000
Uxbridge*	1,492	1,506	1,366	651,664	477	31,976	23.41	35,279	10,117[6]	28,939[7]	88,211	64.58	12.92%	.....	.....	9,500
Vankleek Hill*	1,499	1,295	1,409	532,358	378	21,716	15.41	23,102	2,465	861	861	.61	.12%	.....	.....	.....
Victoria Harbour*	1,463	1,171	989	215,000	217	12,430	12.57	13,418	5,214	.....	946	.96	.19%	.....	.....	.....
Waterdown*	754	924	841	549,964	654	18,207	21.65	21,173	4,056	57,416	57,416	68.27	13.65%	.....	.....	.....
Waterford*	1,123	1,168	1,261	746,372	592	28,277	22.42	29,237	2,790	26,820	76,413	60.60	12.12%	.....	.....	.....
Watford*	1,059	956	1,054	507,545	482	26,240	24.89	27,531	3,883	26,505	49,406	46.87	9.35%	.....	.....	.....
Webbwood*	567	468	407	116,730	287	6,994	17.18	6,629	5,289[8]	.....	.....	.....	.....	.....	.....	.....
Wellington*	824	900	927	771,720	832	18,589	20.05	18,831	1,809	.....	47,836[12]	51.60	10.32%	.....	.....	500
West Lorne*	755	814	790	349,982	443	14,690	18.59	15,030	3,215	119,503	125,861	159.32	31.96%	.....	.....	.....
Westport*	741	737	681	332,219	488	11,756	17.26	11,931	6,832	12,552	19,515	28.66	5.73%	.....	.....	.....
Wheatley*	378	724	758	373,075	492	18,134	23.92	16,514	6,964	73,984	84,285	111.19	22.24%	.....	.....	.....
Wiarton*	1,726	1,949	1,704	675,516	396	30,679	18.00	30,768	7,479	44,681	64,443	37.82	7.56%	.....	.....	2,063
Winchester*	1,126	963	1,146	470,976	411	23,577	20.57	21,493	2,258	2,681	47,177	41.17	8.23%	.....	.....	.....
Woodbridge*	672	744	1,032	408,429	396	14,417	13.97	14,454	2,688	16,135	43,965	42.60	8.52%	.....	.....	.....
Woodville	452	414	427	189,570	444	7,071	16.56	7,074	1,960	.....	.....	.....	.....	.....	.....	.....
Wyoming*	482	482	494	156,485	317	9,098	18.42	8,743	838	.....	6,555	13.27	2.65%	.....	.....	1,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.

[1] Reserve against this of $3,083.

[2] In addition, conservation dam of $14,117.

[3] Excludes liability of $1,200 with respect to Housing Commission owing to private individual.

[4] Reserve against this of $90,148. In addition, tax sale lands of $37,566, covered by reserve of $25,000.

[5] In addition, Clergy Reserve loan of $14,000.

[6] Reserve of $3,035 against this.

[7] Waterworks and fire protection.

[8] In addition, tax sale lands of $1,829.

[9] After deducting reserve of $26,636. In addition, tax sale lands of $49,991, covered by reserve of $24,382.

[10] Including tax sale lands of $3,106, and after deducting reserve of $3,656.

[11] Includes only Springfield's share (55%) of total school debt of $17,695.

[12] Includes only Wellington's share (48.28%) of school debt of $99,080.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1940 or 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1941	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
NEW BRUNSWICK																
Devon	1,924	1,977	1,977	$1,184,355	$599	$31,516	$15.94	$32,516	$35,146[10]	$135,000	$148,000	$ 74.86	14.90%	$45,000	$22.76	$ 1,967
Grand Falls	1,327	1,557	1,809	1,307,000	722	26,001	14.37	32,899	16,882[12]	78,895	121,895	67.38	13.40%	18,823	10.41	20,039
Hartland*	879	907	900	538,100	598	18,500	20.56	21,109	9,676	4,500	48,000	53.33	10.67%	.....	.....	2,879
Marysville	1,614	1,512	1,512	692,292	458	34,283	22.67	32,660	11,000	.....	71,669	47.40	9.50%	.....	.....	.....
Milltown*	1,976	1,735	1,900	1,017,700	536	57,185	30.10	56,175	25,110[5]	.....	154,500	81.32	16.30%	81,032	42.65	338
Port Elgin*	600	737	663	251,200	379	11,428	17.24	11,267	4,254	6,000	11,250	16.97	3.39%	4,000	6.03	3,000
Rothesay	489	515	535	330,050	617	14,568	27.23	17,695	3,016	?	69,000	128.97	25.79%	28,183	52.68	.....
St. Andrews	1,065	1,207	1,207	1,144,500	948	40,530	33.58	34,536	24,791[13]	142,000	209,100	173.24	34.60%	52,963	43.88	.....
St. George	1,110	1,087	1,087	409,858	377	18,299	16.83	17,441	18,512	20,000	31,400	28.89	5.80%	10,639	9.79	1,500
St. Leonard*[4]	862	952	1,000	270,769[11]	270	9,108	9.11	9,049	19,642	6,100	83,706[6]	83.71	16.54%	.....	.....	7,091
Shediac*	1,973	1,883	2,200	747,300‡	340	29,900	13.59	29,111	12,617[9]	43,000	63,000	28.64	5.73%	12,958	5.89	4,022
Sunny Brae	1,171	1,364	1,600	904,697	565	23,780	14.86	23,346	31,240	123,000*y*	128,500	80.31	16.00%	6,970	4.36	.....
NOVA SCOTIA																
Annapolis Royal*	836	739	800	364,297	455	22,139	27.67	20,517	9,256	35,500	149,200	186.50	37.30%	41,721	52.15	10,428
Antigonish*	1,746	1,764	2,800	720,355	257	44,136	15.76	45,353	17,651	121,500	249,000	88.93	17.80%	87,488	31.25	7,866
Berwick*	.....	837	941	336,460	358	16,731	17.78	16,939	4,416	18,500	51,500	54.73	10.90%	11,488	12.21	.....
Bridgetown*	1,086	1,126	996	393,675	395	23,447	23.54	26,817	5,952	1,000	79,500	79.82	15.96%	33,156	33.29	142
Canso*	1,626	1,575	1,400	280,190	200	22,725	16.23	18,378	50,805[1]	50,000	80,950	57.82	11.60%	33,984	24.27	4,000
Clarke's Harbour*	965	907	873	197,040	226	11,330	12.98	10,621	10,928	.....	13,000	14.89	2.98%	7,454	8.54	6,120
Digby	1,230	1,412	1,500	847,185	565	42,204	28.13	40,251	12,109	104,400*y*	195,500	130.33	26.07%	48,180	32.12	12,296
Hantsport*	683	713	900	360,225	400	16,502	18.34	21,000	7,000	40,300	75,200	83.55	16.70%	18,152	20.17	4,188
Joggins	1,732	1,000	1,000	85,480	855	7,000	7.00	5,237	10,333	.....	7,300	7.30	1.46%	285	.29	800
Lockeport	851	973	1,000	358,510	359	17,580	17.58	14,926	17,937	13,000[15]	49,000	49.00	9.80%	13,147	13.15	8,101
Louisburg*	1,152	971	1,091	260,070	238	13,035	11.95	14,764	14,678[2]	.....	14,000	12.83	2.60%	10,947	10.03	342
Mahone Bay*	1,177	1,065	1,060	313,885	296	17,474	16.48	18,340	9,076	13,000	71,600	67.55	13.50%	33,810	31.90	8,567
Middleton*	875	904	1,200	412,690	344	23,804	19.84	26,400	6,851	108,500*y*	214,150	178.46	35.70%	35,961	29.97	6,100
Mulgrave*	.....	975	1,200	360,828	301	13,841	11.53	14,696	9,822[3]	1,500	2,700	2.25	.40%	834	.69	1,500
Oxford*	1,402	1,133	1,285	353,485	275	20,325	15.82	21,196	7,059	13,700	65,800	51.21	10.20%	14,724	11.46	5,738
Port Hawkesbury*	869	1,011	1,000	159,120	159	12,797	12.80	11,971	12,151	17,500	53,500	53.50	10.70%	19,329	19.33	1,000
Port Hood	805	626	750	112,801	150	6,679	8.90	5,602	9,657	.....	7,800	10.40	2.10%	921	1.23	1,947
Shelburne*	1,360	1,474	1,620	491,000	303	23,824	14.70	26,568	9,185	13,000	38,600	23.83	4.77%	11,083	6.84	5,013
Stewiacke	819	803	1,000	273,545	274	13,457	13.46	12,658	11,550	.....	23,000	23.00	4.60%	17,955	17.96	8,189
Wedgeport*	1,424	1,294	1,400	114,410	82	8,009	5.72	8,778	2,121[8]	.....	.....	.....	.....	.....	.....	1,950
Wolfville*	1,743	1,818	1,953	722,319	370	43,339	22.19	46,560	12,982	55,500*y*	177,600	90.94	18.19%	38,610	19.77	9,662
PRINCE EDWARD ISLAND																
Alberton	625	590	600	311,200	519	1,818	3.03	1,711	1,340	.....	3,350	5.58	1.10%	114	.19	106
Georgetown*	800	812	750	145,000	193	1,025[14]	1.37	780[14]	400[7,14]	.....	2,450[14]	3.27	.65%	15[14]	.02	.....
Kensington	556	612	?	?	.....	?	.....	?	?	?	?	.....	.....	?	.....	?
Montague*	706	803	752	345,700	460	6,330	8.42	6,003	798	?	17,040†	22.66	4.53%	.....	.....	224
Souris*	1,094	1,063	1,100	511,625	465	6,408	5.83	6,356	9,570	30,000	33,500	30.45	6.10%	20,470	18.61	1,088

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1941.
‡ As at Dec. 31st, 1940.
x Approximate.
y Includes waterworks and sewers.
† Includes school debt estimated at $2,540.
[1] Not including tax sale lands of $8,545.
[2] Not including tax sale lands of $8,110.
[3] Not including tax sale lands of $2,255.40.
[4] Does not include schools. In addition, school tax levy of $10,728.
[5] Reserve against this of $6,750. In addition, tax sale lands of $4,500.
[6] Includes debenture debt for schools of $61,806.
[7] Not including tax sale lands of $100.
[8] In addition, tax sale lands of $400.
[9] After deducting reserve of $8,512.
[10] After deducting reserve of $22,142.
[11] The County of Madawaska levies and collects its own tax in the Town of St. Leonard.
[12] After deducting reserve of $5,230.
[13] Fully covered by reserve.
[14] Does not include schools.
[15] Nova Scotia Power Comm. operates electric light system and provides sinking fund and interest for bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

CITIZENS' RESEARCH INSTITUTE OF CANADA

137 WELLINGTON ST. WEST, TORONTO.

Financial Statistics - Canadian Governments, Service

Some few years ago, the Institute began the practice of collecting and compiling preliminary information on tax collections and bank loans for the larger urban municipalities in Canada as soon as possible after the close of the calendar year, which is also the close of the fiscal year for the majority of municipalities in Canada.

This was done with the idea, not only of giving up-to-date information to those taking the Institute's statistical service, but also in order to relieve municipal officials to some extent from the need for answering numerous enquiries on these points.

The Institute has only been able to do this through the kind co-operation of the municipal officials. The Institute feels that it is a worthwhile service and presents herewith similar information for the year 1941.

These figures cover 151 municipalities urban in character with a population of 2,000 or upwards. It should be born in mind:

(1) That these are preliminary figures and that final figures after audit may be different in minor respects:

(2) That figures of total uncollected taxes are gross in most cases and in some instances contain as well tax sale lands, etc. held by the municipality. A check on this point can be made by readers by referring to corresponding figures of taxes uncollected, tax sale lands, etc. shown in the 1940 Edition of the "Red Book", i.e. figures at December 31st, 1940.

It is of interest to note:

(a) That in 125 of the 151 municipalities listed total tax collections (current and arrears) exceeded the current levy. This (approx. 82%) is a much higher proportion than that which existed in 1937, 1938, 1939 and 1940.

(b) That of the 151 municipalities listed:

43	collected	90%	to	100%	of	the	1941	levy	during	1941
70	"	80%	"	90%	"	"	"	"	"	"
26	"	70%	"	80%	"	"	"	"	"	"
10	"	60%	"	70%	"	"	"	"	"	"
2	"	50%	"	60%	"	"	"	"	"	"

This is a very much better record than in 1940.

(c) That in the municipalities listed for which similar preliminary information was obtained at December 31st, 1940, 99 out of 111 collected a higher percentage of their current levy in 1941 than in 1940, and in 73 of these 111 municipalities the percentage of total collection (current and arrears) was higher in 1941 than in 1940.

Citizens' Research Institute of Canada

February 28, 1942.
Supplement to
1941 Red Book.

Supplement to
1941 Red Book

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1941

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1941			Percent Current Levy Collected at Dec. 31st, 1941	Percent Total Collections during 1941 were of Current Levy	Taxes Uncollected at December 31, 1941.		Bank Loans Outstanding at December 31, 1941	
	Tax Levy 1941	Current	Total			Current	Total(1)	Current	Capital
Arnprior, Ont.	$ 99,730.99	$ 85,845.67	$ 115,995.65	86.08%	116.31%	$ 14,556.01	$ 33,307.87	$ Nil	$ Nil
Aylmer, Ont.	58,593.56	53,270.21	61,612.80	90.91	105.15	5,323.35	10,795.63	-	-
*Bathurst, N.B.	90,280.00*	74,138.59	87,645.18	82.12	97.08	13,141.41	16,070.44	15,000.00	-
Belleville, Ont.	455,182.45	405,889.57	494,771.26	89.17	108.70	49,292.88	103,708.15	-	-
Blind River, Ont.	59,451.64	39,186.27	51,262.54	65.91	86.23	20,265.37	82,964.15	-	-
Bowmanville, Ont.	109,295.27	95,686.56	116,656.79	87.55	106.74	13.608.71	34,888.21	22,300.00	-
Brampton, Ont.	190,317.98	175,831.82	193,645.46	92.39	101.75	14,486.16	47,678.47	42,000.00	-
Brandon, Man.	465,885.07	350,441.81	551,699.77£	75.22	118.42	115,443.26	284,002.22(x)	-	-
Brantford, Ont.	1,238,617.00	1,119,470.00	1,337,943.00	90.38	108.02	102,652.00	237,039.00	-	-
Brockville, Ont.	311,130.11	281,154.74	331,168.15	90.37	106.44	29,975.37	53,351.86	41,200.00	-
Burlington, Ont.	148,838.43	134,532.32	166,716.60	90.88	112.01	14,306.11	28,136.66	67,000.00	-
Calgary, Alta.	2,862,574.00	2,537,266.00	3,006,165.00	88.64	105.02	325,307.00	477,721.00	-	550,000.00
Camrose, Alta.	76,831.41	57,466.48	84,357.92	74.80	109.80	19,364.93	84,395.79	-	-
Carleton Place, Ont.	112,633.93	102,494.43	113,879.51	91.00	101.11	10,139.50	21,305.09	-	-
Chatham, Ont.	505,077.30	438,679.63	519,193.18	86.85	102.79	66,397.57	109,367.50	85,000.00	10,951.90
Chatham, N.B.	76,771.63	42,645.17	74,135.78	55.55	96.57	33,003.96	100,956.00	22,369.00	4,992.12
*Chicoutimi, Que.	263,592.35*	210,179.03	283,938.12	79.74	107.72	53,413.32	101,963.92	-	-
Chilliwack, B.C.	73,298.82	64,109.35	74,480.03	87.46	101.61	9,152.35	15,872.89	-	-
Cobalt, Ont.	53,453.31	35,736.09	47,476.46	66.85	88.82	16,040.08	38,263.83	7,808.34	-
#Cobourg, Ont.	140,450.36	127,163.17	151,783.86	90.54	108.07	13,287.19	48,777.65#	43,026.63	
Cochrane, Ont.	101,055.85	79,276.39	93,439.26	78.45	92.46	21,826.74	41,935.58	20,000.00	-
Collingwood, Ont.	153,491.83	125,355.92	147,189.57	81.67	95.89	28,135.91	65,539.73	-	-
Cornwall, Ont.	329,857.55	277,238.75	334,784.70	84.81	102.43	49,618.80	83,683.73	-	-
Cranbrook, B.C.	56,929.48	49,268.42	60,543.69	86.54	106.53	7,661.06	14,261.12	-	-
*Dalhousie, N.B.	59,512.25*	43,387.15	64,459.73	72.90	108.31	16,125.10	27,107.41	14,967.07	-
Dartmouth, N.S.	196,456.21	149,369.08	205,978.50	76.03	104.85	44,986.57	74,997.70	39,480.73	13,159.31
Dauphin, Man.	110,593.65	89,324.48	120,226.63	80.77	108.71	20,847.80	33,594.57	-	-
Drumheller, Alta.	133,240.15	107,678.04	140,137.28	80.82	105.18	25,562.15	127,183.72	5,000.00	24,000.00
Dundas, Ont.	166,003.19	143,873.02	186,876.53	86.67	112.57	22,854.60	70,370.65	-	-
Dunnville, Ont.	98,182.11	94,718.23	99,455.99	96.47	101.30	3,463.88	14,337.16	-	-

(1) Before deduction of reserve.
* Does not include schools.
\# Reserve for uncollected taxes of $17,837.33.
£ Includes Redemptions from Tax Sales and Tax Titles.
(x) Includes Tax Sales Certificates.

2/42.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1941

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1941			Percent Current Levy Collected at Dec. 31st, 1941	Percent Total Collections during 1941 were of Current Levy	Taxes Uncollected at December 31, 1941.		Bank Loans Outstanding at December 31, 1941	
	Tax Levy 1941	Current	Total			Current	Total(3)	Current	Capital
East York Twp., Ont.	$1,078,665.37	$ 907,726.23	$1,242,869.29	84.15%	115.22%	$ 170,939.14	$ 358,912.53	-	$391,967.66
*Edmonston, N.B.	93,214.02 *	57,582.19	95,616.41	61.77	102.58	35,631.83	58,580.47	$14,500.00	-
Estevan, Sask.	89,757.64	46,560.18	91,923.04	51.87	102.41	43,197.46	253,065.21	-	-
1)Etobicoke Twp., Ont.	625,000.00	513,500.00	706,000.00	82.16	112.96	112,000.00	904,000.00#	16,000.00(x)	-
Fernie, B.C.	45,804.72	35,822.59	45,765.58	78.21	99.91	9,115.06	14,744.92	-	-
Forest Hill Village, Ont.	733,318.34	652,043.37	762,292.45	88.92	103.95	81,274.97	158,024.15	-	45,100.00
Fort Erie, Ont.	259,049.61	233,797.05	273,903.89	90.25	105.35	26,213.43	53,096.94	-	-
Fort William, Ont.	1,242,393.69	1,172,088.75	1,220,725.71	94.34	98.26	71,636.42	147,278.02	-	-
Fredericton, N.B.	299,000.00	249,195.22	321,135.78	83.34	107.40	72,223.33	153,849.40	63,076.37	-
Galt, Ont.	481,979.25	453,231.28	506,603.06	94.04	105.11	28,747.97	77,574.29	58,119.17	45,682.22
Georgetown, Ont.	59,113.32	50,823.79	53,285.97	85.98	90.14	8,289.53	20,000.00	-	-
Geraldton, Ont.	61,089.20	41,280.91	56,289.69	67.58	92.14	19,808.29	43,270.89	12,000.00	-
Glace Bay, N.S.	460,107.00	331,666.00	430,359.00	72.08	93.53	119,218.00	239,658.00	30,000.00	7,000.00
Grimsby, Ont.	90,978.45	77,342.07	98,436.51	85.01	108.19	12,164.22	26,715.52	-	-
Guelph. Ont.	638,536.47	551,977.45	733,504.12	86.44	114.87	86,559.02	285,760.43	-	-
Hamilton, Ont.	6,279,670.00	5,889,112.00	6,622,622.00	93.78	105.46	405,183.00	658,959.00	-	251,000.00
Hanover, Ont.	82,122.30	71,916.69	83,041.87	87.57	101.12	10,205.61	22,752.53	8,000.00	-
Hawkesbury, Ont.	137,942.53	122,170.77	140,696.46	88.57	102.00	15,771.76	24,158.86	-	3,050.00
Hull, Que. (April 31/41)	642,227.90	460,262.86	658,933.70	71.67	102.60	181,965.04	403,434.72£	-	150,000.00
Humberstone, Ont.	57,801.13	51,226.94	59,947.89	88.63	103.71	6,720.62	12,409.65	-	-
Ingersoll, Ont.	112,054.89	93,079.82	114,345.96	83.07	102.04	13,468.99	36,794.73	11,000.00	-
Inverness, N.S.	31,243.83	20,673.93	30,535.75	66.17	97.73	10,115.65	34,539.99	4,971.86	-
Kamloops, B.C.	160,824.59	139,464.40	167,974.28	86.72	104.45	21,360.19	35,522.20	-	-
Kamsack, Sask.	41,552.27	29,893.97	41,545.56	71.94	99.99	11,658.30	36,062.63	-	10,000.00
Kapuskasing, Ont.	212,812.74	206.652.98	212,795.04	97.11	99.99	6,159.76	11,619.86	-	-
Kelowna, B.C.	130,068.46	122,404.01	130,121.50	94.11	100.04	7,664.45	11,368.57	-	-
Kenora, Ont.	263,277.95	233,082.18	273,476.31	88.53	103.87	30,195.77	47,061.91	45,000.00(2)	-
Kentville, N.S.	72,359.13	62,100.06	75,927.95	85.82	104.93	10,259.07	18,785.86	10,355.59	-
Kingston, Ont.	737,951.62	688,968.97	777,893.98	93.36	105.41	48,982.65	100,216.77	-	-
Kingsville, Ont.	69,817.93	59,364.22	71,178.06	85.03	101.95	10,285.05	19,865.62	-	-
Kitchener, Ont.	1,267,595.67	1,186,082.94	1,348,585.26	93.57	106.39	81,512.73	166,343.74	46,500.00	28,500.00
Lachine, Que.	778,171.00	622,472.00	820,386.00	79.99	105.42	155,699.00	384,904.00	-	48,000.00
Leamington, Ont.	143,552.58	125,355.98	148,202.13	87.32	103.24	17,329.19	28,954.81	-	-

(2) This includes $20,000.00 loaned from Town's Public Utilities Fund to General Fund.

* Does not include schools. # Includes registered properties, with $725,000 reserve against the $904,000. £ This includes reserve of $35,000.00.

1) To nearest thousand. (x) For Hydro Electric Commission purposes. (3) Before deduction of reserve.

2/42.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1941.

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1941			Percent Current Levy Collected at Dec. 31st, 1941	Percent Total Collections during 1941 were of Current Levy	Taxes Uncollected at December 31, 1941.		Bank Loans Outstanding at December 31, 1941	
	Tax Levy 1941	Current	Total			Current	Total(1)	Current	Capital
Leaside, Ont.	$ 339,540.62	$ 315,183.27	$ 341,060.68	92.83%	100.45%	$ 24,357.35	$ 45,269.58	$ -	$ 82,500.00
Lethbridge, Alta.	535,822.54	445,996.62	555,284.37	83.24	103.63	77,325.03	276,151.77	-	-
#Levis, Que.	110,076.14	66,080.90	134,832.73	60.03	122.49	43,995.24	76,415.33	-	-
Lindsay, Ont.	197,715.15	175,368.22	206,623.29	88.70	104.51	22,346.93	38,546.94	-	-
Listowel, Ont.	69,814.36	63,058.15	71,598.93	90.32	102.56	6,756.21	13,940.76	8,251.00	-
Liverpool, N.S.	56,746.36	52,984.21	56,122.03	93.65	98.90	3,762.15	20,454.16	4,600.47	-
London, Ont.	3,513,181.00	3,219,982.00	3,630,106.00	91.65	103.33	293,200.00	479,172.00	680,000.00	373,500.00
Lunenburg, N.S.	78,105.30	75,233.04	81,313.93	96.32	104.11	2,872.26	4,823.07	-	10,148.03
Melville, Sask.	89,579.72	63,990.75	99,410.97	71.43	110.97	25,588.97	90,555.29	-	-
Merritton, Ont.	88,549.64	86,023.65	93,419.30	97.15	105.50	2,498.91	5,967.36	-	-
Midland, Ont.	241,859.06	209,428.88	255,899.29	86.59	105.81	42,656.25	152,178.14	-	-
Mimico, Ont.	268,766.80	217,817.97	284,869.84	81.04	105.99	49,140.64	84,625.79	-	-
Moncton, N.B.	864,517.52	712,988.38	881,029.12	82.47	101.91	166,525.22	289,154.16	191,745.79	21,207.78
Moose Jaw, Sask.	772,018.26	712,278.26	785,725.16	92.26	101.78	46,979.63 *	434,083.08 **	-	-
Nanaimo, B.C.	152,465.97	137,046.12	157,766.82	89.89	103.48	15,419.85	25,524.88	5,000.00	2,000.00
Napanee, Ont.	104,785.00	92,455.00	116,088.00	88.23	110.79	12,330.00	23,576.00	-	10,750.00
Newcastle, N.B.	75,989.69	56,503.41	76,603.02	74.36	100.81	19,486.28	80,660.45	3,000.00	4,000.00
New Glasgow, N.S.	186,997.01	136,209.90	200,135.57	72.84	107.03	49,820.69	94,937.67	-	-
New Toronto, Ont.	326,237.40	304,800.10	341,543.99	93.43	104.69	21,437.30	35,230.87	-	-
Niagara Falls, Ont.	676,099.00	603,645.00	734,960.00	89.28	108.71	72,454.00	121,150.00	-	-
North Battleford, Sask.	156,680.17	122,086.30	159,918.50	77.92	102.07	34,603.87	136,571.74	9,000.00	-
North Bay, Ont.	650,178.66	561,081.17	683,778.88	86.30	105.17	97,775.54	242,773.02	-	-
Orillia, Ont.	227,688.59	195,874.56	243,071.44	86.03	106.76	31,814.03	72,365.84		
Oshawa, Ont.	886,240.00	824,072.00	984,346.00	92.99	111.07	64,361.00	161,620.00	-	-
Ottawa, Ont.	6,235,589.44	5,888,632.28	6,512,309.75	94.44	104.44	336,243.23	537,258.91	-	-
Owen Sound, Ont.	416,720.91	378,860.82	428,786.13	90.91	102.90	37,860.09	73,913.27	10,000.00	-
Paris, Ont.	122,788.22	112,561.57	123,000.68	91.67	100.17	10,226.65	16,663.93	25,000.00	-
Pembroke, Ont.	257,866.75	229,669.11	274,623.20	89.06	106.50	29,077.36	43,093.06	-	-
Penitanguishene, Ont.	80,614.47	56,642.79	86,767.36	70.26	107.63	22,472.29	88,220.52	-	-

(1) Before deduction of reserve.
* After writing off soldiers exemptions, rebates, transfers to Tax Sale properties, etc.
** This includes Tax Sale Certificates.
\# Levis' fiscal year ends April 30, 1941 but Collection figures are for Calendar year and therefore not comparable with those of other cities. These figures do not include school or Waterworks Taxes.

2/42.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1941

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1941			Percent Current Levy Collected at Dec, 31st, 1941	Percent Total Collections during 1941 were at Current Levy	Taxes Uncollected at December 31, 1941.		Bank Loans Outstanding at December 31, 1941	
	Tax Levy 1941	Current	Total			Current	Total(1)	Current	Capital
Peterborough, Ont.	$ 805,028.00	$ 750,461.00	$ 827,951.00	93.22%	102.85%	$ 54,567.00	$ 146,457.00	$ 45,000.00	$ 5,000.00
Picton, N.S.	49,924.00	43,534.00	53,375.00	87.20	106.91	6,386.00	11,681.00	867.00	650.00
Port Alberni, B.C.	83,074.58	73,134.67	84,152.04	88.03	101.30	9,939.91	16,223.89	-	-
Port Arthur, Ont.	976,605.92	899,204.81	1,024,367.89	92.07	104.89	77,401.11	176,178.26	-	77,612.60
Port Colborne, Ont.	281,268.12	271,618.80	289,277.03	96.57	102.85	9,650.32	17,600.37	-	-
Prince George, B.C.	40,035.00	32,210.00	40,176.00	80.45	100.35	5,552.00	12,923.00	-	-
Prince Rupert, B.C.	178,143.65	140,230.49	225,757.27	78.72	126.73	37,913.16	400,594.26	-	-
*Quebec, Que. (Apr. 30,1941)	5,990,689.00*	4,207,863.00	5,766,737.00	70.24	96.26	1,782,826.00	2,585,649.00	1,450,889.00	193,902.00
Red Deer, Alta.	62,386.55	59,694.64	68,631.31	95.68	110.01	2,691.91	11,830.86	-	-
Renfrew, Ont.	142,425.00	125,158.00	150,265.00	87.88	105.50	16,581.00	51,681.00	17,000.00	-
Revelstoke, B.C.	60,289.88	48,228.75	64,386.46	80.00	106.79	12,061.15	23,164.70	23,000.00	-
Riverside, Ont.	132,365.09	103,954.21	187,123.02	78.54	141.37	28,410.88	208,076.70	-	-
Rossland, B.C.	67,078.00	51,936.00	67,889.00	77.43	101.21	15,142.00	30,292.00	-	-
St. Catharines, Ont.	947,338.47	877,819.70	1,049,462.03	92.66	110.78	69,518.77	158,903.30	-	-
£St. Hyacinthe, Que.	218,088.00	191,706.00	220,801.00	87.90	101.24	26,382.00	54,992.00£	-	-
Saint John, N.B.	2,097,503.19	1,408,453.88	1,990,007.87	67.15	94.88	637,777.31	1,848,200.67(x)	377,115.56	44,957.92
St. Mary's, Ont.	121,462.53	102,439.26	120,737.33	84.34	99.40	19,023.27	49,925.34	22,900.00	-
St. Thomas, Ont.	592,974.11	540,051.06	633,960.35	91.07	106.91	52,923.05	129,538.61	-	-
Sackville, N.B.	76,445.15	62,592.86	80,231.09	81.88	104.95	13,852.29	29,115.56	-	39,466.31
Sault Ste Marie, Ont.	788,134.81	661,949.14	795,129.24	83.99	100.89	126,185.67	253,194.74	-	-
Scarborough Twp., Ont.	622,610.86	496,011.10	710,451.20	79.67	114.11	123,877.82	252,300.00	-	-
Selkirk, Man.	77,009.74	60,410.09	76,932.07	78.44	99.90	16,599.65	29,555.91	-	-
Sherbrooke, Que.	653,000.00	579,600.00	669,800.00	88.76	102.57	70,900.00	154,400.00	52,000.00	48,000.00
*Sorel, Que.	235,915.12	213,539.03	267,602.02	90.52	113.43	21,375.09	98,581.95	-	173,000.00
Stamford Twp., Ont.	267,880.19	240,664.07	279,873.23	89.84	104.48	25,915.99	43,212.25	24,100.49#	5,000.00
Stellarton, N.S.	81,966.55	63,075.24	83,731.95	76.95	102.15	18,082.87	51,240.02	-	-
Strathroy, Ont.	75,658.12	65,090.54	77,039.13	86.03	101.83	10,567.58	20,801.90	-	-
Sturgeon Falls, Ont.	93,413.48	64,983.22	84,769.78	69.57	90.75	22,822.36	63,075.48	-	-
Sudbury, Ont.	1,037,133.19	854,746.79	1,061,550.88	82.41	102.35	187,959.55	272,776.08	-	-
Swansea, Ont.	261,796.84	219,739.42	276,915.49	83.93	105.77	43,739.72	63,789.24	-	-
Swift Current, Sask.	161,153.48	134,396.79	164,983.25	83.40	102.38	24,616.46	100,760.73	-	-
Sydney, N.S.	788,125.00	632,573.00	779,761.00	80.26	98.94	145,360.00	233,987.00	351,765.00	-
Sydney Mines, N.S.	131,489.99	83,829.00	149,949.33	63.75	114.04	47,660.99	239,935.76	2,533.58	-
Teck Twp., Ont.	679,277.59	557,236.87	647,353.64	82.03	95.30	120,815.92	222,622.87	19,712.76	129,100.00

(1) Before deduction of reserve.
* Includes Water Tax. £ Includes Consolidated Taxes. (x) Reserves provided against this amount.
\# Entirely covered by Government subsidies.

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APPROXIMATE TAX COLLECTIONS, BANK LOANS, etc. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1941

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Taxes Collected during 1941			Percent Current Levy Collected at Dec. 31st, 1941	Percent Total Collections during 1941 were of Current Levy	Taxes Uncollected at December 31, 1941.		Bank Loans Outstanding at December 31, 1941	
	Tax Levy 1941	Current	Total			Current	Total(1)	Current	Capital
The Pas, Man.	$ 63,650.38	$ 40,994.41	$ 60,949.38	64.41%	95.76%	$ 22,655.97	$ 160,022.14	$ -	$ -
Thorold, Ont.	154,405.61	130,155.58	167,964.53	84.29	108.78	25,142.64	51,899.10	-	-
Tillsonburg, Ont.	100,008.99	93,566.90	101,368.17	93.56	101.36	6,442.09	12,920.29	-	-
Timmins, Ont.	697,238.93	574,740.66	718,985.25	82.43	103.12	122,498.27	168,297.15	140,000.00	-
Toronto, Ont.	32,375,127.00	29,794,320.00	33,649,488.00	92.03	103.94	2,580,807.00	3,894,206.00	2,032,872.00(x)	-
Trail, B.C.	186,137.78	157,988.64	195,815.79	84.88	105.19	28,149.14	45,304.45	13,059.51	-
Trenton, N.S.	54,241.16	46,256.29	57,948.04	85.28	106.83	7,984.87	23,142.08	-	-
Truro, N.S.	193,379.60	168,839.73	188,298.30	87.31	97.37	20,325.97	27,543.69	13,989.17	6,812.23
Vancouver, B.C.	10,816,630.50	9,982,185.78	11,220,766.68	92.29	103.74	834,444.72	2,255,014.25	849,584.24	3,910,072.73
Vernon, B.C.	142,370.75	128,169.03	148,233.04	90.02	104.12	14,201.72	19,745.62	-	-
Victoria, B.C.	1,443,494.82	1,292,188.63	1,526,114.81	89.52	105.72	150,516.59	256,565.82	-	400,000.00
Walkerton, Ont.	53,035.00	43,679.00	55,220.00	82.36	104.12	9,573.00	31,852.00	29,000.00	-
Wallaceburg, Ont.	104,978.08	94,231.88	121,945.91	89.76	116.16	10,746.20	59,280.81	-	-
Waterloo, Ont.	261,839.81	250,154.85	270,335.65	95.54	103.24	11,684.96	25,544.90	-	-
Welland, Ont.	381,765.51	354,204.23	418,864.57	92.78	109.72	27,561.28	64,217.04	-	-
Westmount, Que.	1,511,430.00	1,317,262.00	1,580,995.00**	87.15	104.60	194,168.00	357,557.00*	-	-
Weston, Ont.	216,745.77	189,110.51	219,065.46	87.25	101.07	27,635.26	42,381.24	-	6,000.00
Wetaskiwin, Alta.	75,075.00	58,556.69	72,724.92	78.00	96.87	16,518.31	57,696.43	-	-
Whitby, Ont.	114,667.85	95,081.34	111,088.81	82.92	96.88	18,509.64	29,644.56	25,000.00	1,000.00
Windsor, Ont.	3,966,782.76	3,628,314.57	4,226,088.80	91.47	106.54	328,581.89	661,432.52	-	-
Winnipeg, Man.	8,302,612.00	7,163,839.00	9,052,007.00	86.28	109.03	1,138,773.00	2,205,764.00	165,623.00#	2,078,739.00
Woodstock, N.B.	84,971.19	62,428.15	85,221.48	73.47	100.29	22,527.82	46,015.51	4,870.07	-
Woodstock, Ont.	324,951.46	306,002.79	339,568.40	94.17	104.50	19,830.57	46,180.39	-	-
Yarmouth, N.S.	194,470.25	153,822.23	201,908.23	79.10	103.82	41,267.54	94,118.70£	17,135.22	-
York Twp., Ont.	2,340,907.59	1,981,699.42	2,565,130.23	84.66	109.58	359,208.17	594,665.66	-	3,000,000.00

(1) Before deduction of reserve.
£ Against this there is a reserve for uncollectables of $33,100.00.
** Includes $10,546 from Consolidated Arrears.
# In addition there is a Bank Loan Outstanding for Unemployment Relief Purposes of $4,390,559.00.
* In addition, Consolidated Arrears of $38,943.00.
(x) Capital and Current Bank Loans combined.

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1941 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME NEW BRUNSWICK and NOVA SCOTIA COUNTIES - AS AT DECEMBER 31st, 1941

Municipality	Population 1931 Census	Assessed Value For Taxation	Taxes Levied in 1941	Total Taxes Collected in 1941 including Arrears	Total Taxes Remaining Uncollected Dec. 31, 1941	Debenture Debt Outstanding	Sinking Funds On Hand	Bank Loans Outstanding
*Albert, N.B.	7,679	1,802,525	35,549	32,869	27,286	-	-	3,094
Annapolis, N.S.	16,297	2,499,605	69,354	?	?	22,000	22,000	-
Argyle, N.S.	9,175#	692,996	37,109	39,480	59,093	12,000	328	-
Barrington, N. S.	6,150#	504,277	29,006	30,751	36,813	19,000	7,622	5,000
*Cape Breton, N.S.	92,419	4,056,280	173,102	139,198	700,439	699,500	223,225	34,834
Carleton, N.B.	20,796	7,419,850	81,609	86,288	82,909	-	-	12,000
Chester, N.S.	6,000	738,036	37,388	38,937	12,146	45,000	36,364	-
Clare, N.S.	8,148#	865,260	43,575	49,620	38,414	22,000	-	-
*Colchester, N.S.	16,347#	2,985,310	89,391	77,250	85,958	64,000	16,529	9,811
*Cumberland, N.S.	18,509	2,988,166	111,784	109,714	95,982	91,800	16,076	13,991
Digby, N.S.	18,353	953,805	47,690	52,528	17,711	35,000	2,595	-
*Gloucester, N.B.	44,794	5,060,904	119,549	122,871	269,226	374,000	36,657	161,835
*Guysborough, N.S.	15,443	973,835	50,609	31,107	212,710	78,500	16,980	-
*Halifax, N.S.	100,204	5,814,320	165,862	154,787	127,890	169,000	30,160	-
Hants East, N.S.	9,370#	1,548,424	50,834	57,440	19,079	-	-	7,091
Hants West, N.S.	7,700	1,815,225	55,526	57,683	34,397	-	-	18,439
Inverness, N.S.	16,518	769,382	76,935	78,355	154,560	168,500	124,831	7,345
Kent, N.B.	23,478	2,068,072	85,586	95,605	134,383	244,500	14,225	45,000
Kings, N.B.	19,807	4,588,320	69,420	74,683	43,344	-	-	-
*Kings, N.S.	24,357	3,470,360	117,237	101,913	139,244	115,000	44,006	57,703
*Lunenburg, N.S.	31,674	2,772,505	86,843	88,402	67,419	77,000	63,837	-
Madawaska, N.B.	24,527	2,204,892	76,422	86,110	79,862	6,000	-	75,500
Northumberland, N.B.	34,124	4,264,850	163,507	156,231	333,687	408,000	124,802	109,500
Pictou, N.S.	39,018	3,208,868	71,568	82,563	36,093	-	-	-
Queens, N.S.	7,943#	1,447,920	44,683	45,766	15,224	17,400	15,224	-
*Queens, N.B.	11,219	2,293,376	38,814	34,471	44,160	22,000	3,470	2,278
*Restigouche, N.B.	29,859	5,980,040	109,102	97,120	233,457	140,000	35,359	16,100
*Richmond, N.S.	11,098	734,530	50,047	43,082	138,272	95,000	45,364	2,018
Saint John, N.B.	14,099	53,975,030	765,252	812,552	570,483	3,174,486	800,857	308,482
St. Mary's, N. S.	3,776#	766,985	23,542	23,371	5,000	-	-	-
*Shelburne, N.S.	4,000	449,592	24,396	22,550	23,606	14,700	4,351	10,608
*Sunbury, N.B.	6,999	1,499,225	38,893	31,065	50,124	-	-	7,112
Victoria, N.S.	8,009	755,855	45,342	59,082	?	-	-	-
*Victoria, N.B.	14,907	4,550,815	61,236	56,617	17,959	-	-	10,000
Yarmouth, N.S.	20,939	1,542,270	51,365	63,144	11,728	38,000	-	-
York, N.B.	32,454	6,934,929	107,571	101,292	104,903	52,500	13,713	26,500

1937 Assessed Population. * 1940 Figures.

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1941 Red Book

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES

PRELIMINARY FIGURES FOR

SOME ONTARIO COUNTIES - AS AT DECEMBER 31st, 1941.

County	Population 1940	Equalized Assessment	Taxes Levied 1941	Total Taxes Collected in 1941 including Arrears	Total Taxes Remaining Uncollected Dec. 31, 1941	Debenture Debt Outstanding	Sinking Funds On Hand	Bank Loans Outstanding
Brant	20,669	$ 19,826,800	$106,569	$106,569	$ -	$ 35,400	$ -	$ -
Bruce	40,958	30,780,930	169,295	169,295	-	3,347	-	69,000 *
Carleton	42,357	25,655,008	446,164	446,164	-	757,244	-	120,000
Essex	64,088	50,578,853	304,653	299,602	5,051	39,835(1)	-	-
Haldimand	20,681	12,204,974	173,911	173,911	-	98,260(2)	-	-
Halton	27,341	31,913,780	201,646	201,646	-	220,186	-	144,687
Hastings	35,397	18,282,800	212,080	230,611	75,602	12,096	-	86,500
Huron	46,612	54,258,666	203,469	249,702	-	-	-	-
Lanark	24,661	17,507,562	172,625	184,521	44,377	364,021	-	69,189
Leeds & Grenville	30,198	17,672,000	260,063	275,097	31,885	48,645	-	5,000
Norfolk	35,422	30,327,300	233,524	233,524	-	211,326	-	-
Northumberland & Durham	52,032	35,484,700	237,747(3)	237,747	-	385,872	-	46,000
Oxford	32,657	28,790,200	221,724	221,724	-	14,681	-	81,000 *
Peel	28,528	20,123,633	138,553	128,670	9,854	117,716(4)	-	50,000
Peterborough	20,301	10,787,760	121,459	125,164	31,944	46,074	-	51,872
Prescott & Russell	43,129	20,555,591	276,950	161,727	115,223	227,059	-	189,000
Renfrew	50,785	28,399,230	244,837#	130,266#	252,328#	186,295	-	108,000
Simcoe	80,748	59,620,000	298,100(5)	357,062	115,904	- (6)	-	48,406
Victoria	23,851	19,679,915	148,587	183,268	6,288	134,546	-	-
Waterloo	45,487	46,515,000	176,431	176,431	-	33,864	-	-
Welland	54,062	41,090,538	261,135	261,135	2,329	56,155(7)	199,720	-
Wellington	35,460	35,425,709	223,560	206,113	17,447	-	-	92,000
York	262,931	139,245,315	921,674	921,674	-	871,000(8)	-	-
Lennox & Addington	17,894	9,632,295	154,923	182,272	36,533	23,000	-	37,747

(7) In addition, guaranteed debentures of $212,286.
(8) In addition, guaranteed debentures of $1,446,937.
* Offset by Provincial subsidy on Highway expenditure.
(6) Guaranteed debentures of $2,914,772.
(3) This does not include levy of High and Continuation Schools of $66,000.
(5) This does not include Education levy of $58,962.
(1) In addition, guaranteed debentures of $39,835.
(4) In addition, guaranteed debentures of $160,000.
(2) In addition, guaranteed debentures of $20,547.
\# 1940 Figure.

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